



Department of  
Education

GOVERNMENT OF  
WESTERN AUSTRALIA

# Annual Report 2021-22



Shaping the future



# Acknowledgement of Country

## We acknowledge and respect the Traditional Custodians of the lands and waters on which our students live and are educated throughout Western Australia.

We acknowledge and understand that Elders, parents, families and communities are the first educators of their children and we recognise and value the cultures and strengths that Aboriginal children bring to the classroom.

We recognise and value the learning that Aboriginal children bring with them from their homes and communities into the classroom.

This report uses the term 'Aboriginal' to respectfully refer to Aboriginal and Torres Strait Islander people.

Aboriginal people have a long tradition of teaching and learning through sharing their connections with Country, community, language and culture, and through their oral histories, stories and lived experiences that are passed from generation to generation.

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# Overview

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**This report details our achievements and successes as well as the challenges we face and the opportunities ahead. It also outlines our contribution to broader government-desired outcomes and compliance with legislation and policy.**

The report addresses reporting requirements in the Western Australian Public Sector Commission's annual report guidelines and Treasurer's instructions including 903 (Agency annual reports) and 104C (Annual reporting 2021-22 exemption).

Activities and performance for the 2021-22 financial year are in the context of our [strategic outline](#), [strategic directions for public schools](#), state government budget papers and other strategy documents.

This report includes the Teacher Registration Board of Western Australia's [annual report](#).

Information relating to each public school is available at [Schools Online](#).

Reference to parents is inclusive of carers, families and extended families with responsibility for the care of their children.

## Statement of compliance

Hon Sue Ellery MLC  
Minister for Education and Training

In accordance with section 63 of the *Financial Management Act 2006 (WA)*, I hereby submit for your information and presentation to the Western Australian Parliament the annual report of the Department of Education for the financial year ended 30 June 2022.

The report has been prepared in accordance with the provisions of the *Financial Management Act 2006 (WA)*.

In accordance with section 114 of the *Teacher Registration Act 2012 (WA)*, the annual report of the Teacher Registration Board of Western Australia for the financial year ended 30 June 2022 is included in this report.

Lisa Rodgers  
Director General  
(Accountable Authority)

15 September 2022

## Director General's foreword

### In a year like no other, we have been able to deliver high quality education to every student in all learning environments despite the challenges of COVID-19.

Our focus was always to keep our staff, students and school communities safe, but we never compromised on our commitment to quality teaching and face-to-face learning. Whether it was the wearing of masks, distribution of rapid antigen tests, the vaccination program or enhanced cleaning and ventilation, we ensured our schools were safe and open for our students and the community.

It is hard to quantify the sheer magnitude of effort required to achieve this across our vast state but the collective contributions of our staff and communities to our response and recovery from the pandemic cannot be overstated.

I want to publicly acknowledge our public schools and the critical role they play in the state's response to COVID-19. The people behind the organisation – in our schools, in our classrooms – whose resilience, flexibility, and leadership kept schools open and students learning.

We have learnt a lot through the pandemic and now, as we learn to live with COVID-19, there are some areas that need our attention; one of the most pressing is attendance. Restrictions around isolation and illness have directly impacted student attendance and indeed will continue to do so. We have also seen an impact on student mental health, wellbeing and achievement. We are focused on addressing these issues.

We continued to implement a range of wellbeing initiatives through election commitments to support students including additional school psychologists working in our schools and access for schools to chaplaincy services.

As an education system we play a key role in supporting students so they can enjoy prosperous outcomes beyond school and our focus on meaningful pathways for students continues.

Through election commitments, 70 specialised career practitioners were appointed to our secondary schools. They work with school leaders and industry partners to ensure students understand and are supported to access current and emerging occupations and careers. We strengthened our delivery of vocational education and training with funding for teacher and trainer industry work placements to ensure our students can meet needs of industry.

Our commitment to Aboriginal student wellbeing, engagement and achievement remains a priority and one of our more significant challenges.

We are committed to creating a culturally responsive education system that enables all Aboriginal students to succeed. An important part of this is ensuring identity, language and culture is valued and included in the curriculum, and students experience teaching and learning that is relevant. Over the past year, there has been an increase in the number of students learning Aboriginal languages in Western Australian public schools.

We also support our school leaders to build authentic culturally responsive schools with the ultimate goal of promoting reconciliation and strengthening Aboriginal student outcomes.

We continued our significant program of maintenance and capital works for public schools despite challenges faced by the construction industries and labour shortages across the country. We opened 4 new primary schools: Shorehaven, Burns Beach, Riva and Treeby for the start of 2022.

Strong and capable leadership has never been more important. Our leaders provide a steady hand and create the conditions for others to grow, connect and achieve. At all levels of the system we continue to build leadership capability for both now and the future.

Once again, our staff demonstrated their commitment to the education and care of children and young people in delivering on our strategic directions for every student, every classroom, every day.



Lisa Rodgers  
Director General



## About us

### Our responsibilities

We are responsible for the provision of public education and have a role in supporting the education of all students in Western Australia.

In line with relevant legislation, we are responsible for delivering a system of public schools, as well as the regulation and funding of Catholic and Independent schools.

We recognise and respect the independence of Catholic and Independent schools. We undertake our responsibilities to all schools, systems and sectors with diligence and integrity. We are impartial in our role as a regulator and funder.

### Our vision

All students in Western Australia, regardless of background and across all schools and learning environments, reach their learning and achievement potential.

### Our values

#### Integrity

We believe a good education is the bedrock upon which everything else stands. We do not take this responsibility lightly and feel very privileged to be part of it. We act in the best interest of students and the community at all times. We are accountable and honest and have strong ethical and moral principles.

#### Equity

We recognise the different circumstances, needs and aspirations of students and staff. We strive for learning and work environments that are free from racism, discrimination, bullying, abuse or exploitation. We believe in more than one path to success and our purpose is to help every child find theirs.

#### Voice

We attentively listen to each other and our students, families, communities and stakeholders. We encourage honest and respectful expression of ideas and diversity of thought. We empower the voice of children and young people to be partners in their education.

#### Truth-telling

We commit to learning about the diverse histories, experiences and worldviews of Aboriginal people. We create culturally safe learning and work environments, and culturally responsive services, free from racism and discrimination.

#### Teamwork

We support, encourage and inspire each other and value the contribution of all. We champion trust and inclusivity. We recognise the importance of collaboration to help students achieve their best.

#### Care

We practise mutual respect and accept our responsibility to develop and maintain appropriate relationships. We are attentive and considerate. We strive to keep ourselves, others and our resources safe.

#### Learning

We have a positive approach to learning and encourage it in others. We advance student learning based on our belief that all students have the capacity to learn.

**We are committed to teaching, learning and working environments where all individuals are treated with respect and dignity.**



### Operational structure

**Our Minister** is Hon Sue Ellery MLC, Minister for Education and Training. We are also responsible to Hon David Templeman MLA, Minister for International Education, on strategic matters relating to international education.

**Our accountable authority** in 2021–22 is Ms Lisa Rodgers, Director General, Department of Education.

**Our enabling legislation** is the *Public Sector Management Act 1994* (WA) in which the Department of Education is established under section 35.

**We provided staff, facilities and resources** to a number of entities created under legislation enacted by the Western Australian Parliament or by ministerial administrative action:

- Non-Government Schools Planning Advisory Panel
- Non-Government School Registration Advisory Panel
- Rural and Remote Education Advisory Council
- School Curriculum and Standards Authority
- Teacher Registration Board of Western Australia
- Western Australian Higher Education Council.

### Performance management framework

Broad state government goals are supported at agency level by specific desired outcomes. We continued to deliver our 4 services to achieve our desired outcome.

#### Government goal

Safe, strong and fair communities:  
Developing healthy and resilient communities

#### Desired outcome

School students across Western Australia have access to high quality education

#### Services

1. Public primary education
2. Public secondary education
3. Regulation and non-government sector assistance
4. Support to the School Curriculum and Standards Authority

These services are as per our approved outcome-based management framework.

### Our strategic directions

Our [strategic outline](#) reflects how we deliver public education and support the education of all school students in Western Australia.

Our strategic directions for public school education from 2020 to 2024, *Every student, every classroom, every day*, set clear aspirations for every student enrolled in a public school and focus on improvement drivers across 6 pillars to strengthen support for teaching and learning.

*Building on strength: Future directions for the Western Australian public school system* is our long-term vision for education over the coming decade. This statement explains the thinking and rationale behind the commitments made in our strategic directions for public schools and acknowledges the need for students and teachers to be at the centre of our efforts.

To provide specific directions for public education each school year, we published *Focus 2021* and *Focus 2022*, aligned to our strategic directions.



## Executive summary

### Year at a glance in 2022

**476,196**

students were enrolled in WA schools

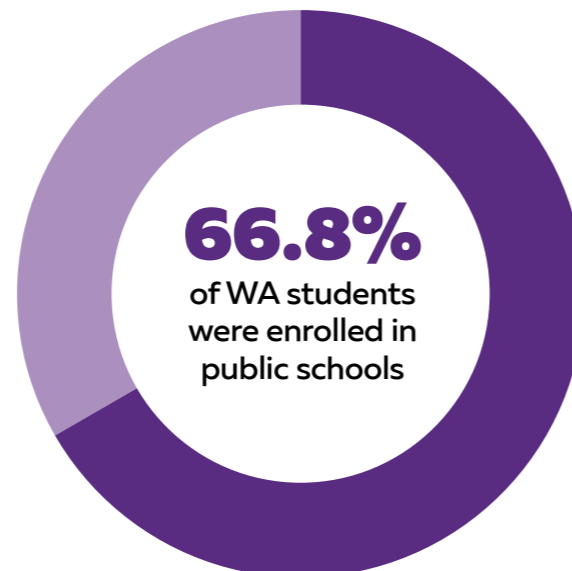
This included:

**318,332**

students in public schools

**157,864**

students in non-government schools



We had:

**1,139**

schools across 8 education regions

We were responsible for:

**826**

public schools, including 4 new schools

There were:

**313**

non-government schools, up 1 from 2021

**77.1%**

of public school students were in metropolitan schools (76.8% in 2021)



**15.8%**

were in regional schools (16.0% in 2021)

**7.1%**

were in remote or very remote schools (7.2% in 2021)



**82.4%**

27,943 of WA's 33,928 Aboriginal students were enrolled in public schools

**96.2%**

of all our staff were employed in public schools; 41,087 of our full-time equivalent staff

For further enrolment data, refer to [Appendix 1](#). For further workforce data, refer to [Staff](#).

### Year scorecard

We supported our state government goal of 'Safe, strong and fair communities: Developing healthy and resilient communities' through our desired outcome 'School students across Western Australia have access to high quality education'.

Key performance indicators helped us assess and monitor the extent to which we achieved this outcome and enhanced our ability to account to the community for our performance. Our results in 2021–22 against agreed targets are in Table 1.

**Table 1: Key performance indicators, summary of performance against the targets in the 2021–22 Budget Papers**

Effectiveness indicators	Target <sup>(a)</sup>	Result
Rate of participation in education (proportion of persons aged 15 to 17 years in some form of education)	100%	95.5%
Retention in public schooling (proportion of Year 7 public school cohort studying in Year 12)	82%	80.4%
Western Australian Certificate of Education (WACE) achievement rate by Year 12 public school students	82%	81.1%
<b>Year 3 public school students achieving proficiency in:</b>		
Reading	69%	68.6%
Numeracy	69%	65.9%
<b>Year 5 public school students achieving proficiency in:</b>		
Reading	71%	71.3%
Numeracy	67%	66.2%
<b>Year 7 public school students achieving proficiency in:</b>		
Reading	68%	64.3%
Numeracy	65%	61.9%
<b>Year 9 public school students achieving proficiency in:</b>		
Reading	70%	69.3%
Numeracy	68%	70.1%
Efficiency indicators	Target <sup>(a)</sup>	Result
<b>Service 1: Public primary education</b>		
Cost per student full-time equivalents	\$16,688	\$17,374
<b>Service 2: Public secondary education</b>		
Cost per student full-time equivalents	\$19,639	\$20,209
<b>Service 3: Regulation and non-government sector assistance</b>		
Cost of non-government school regulatory services per non-government school	\$7,470	\$6,116
Cost of teacher regulatory services per teacher	\$118	\$103
<b>Service 4: Support to the School Curriculum and Standards Authority</b>		
Cost per student of support to the School Curriculum and Standards Authority	\$81	\$80

(a) Targets for 2021–22 are as reported in the 2021–22 Budget Papers. Source: Education Business Services, and System and School Performance

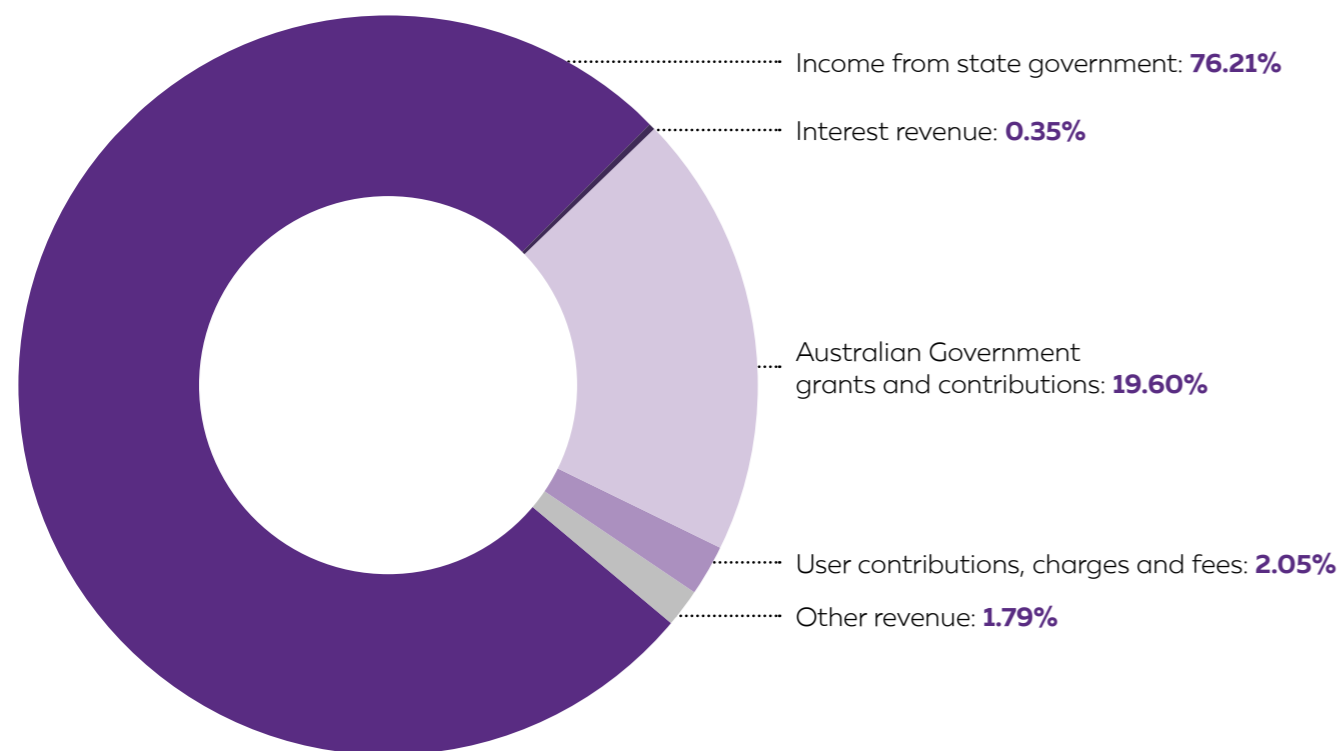
Further information is in [Key performance indicators](#).



### Year in dollars

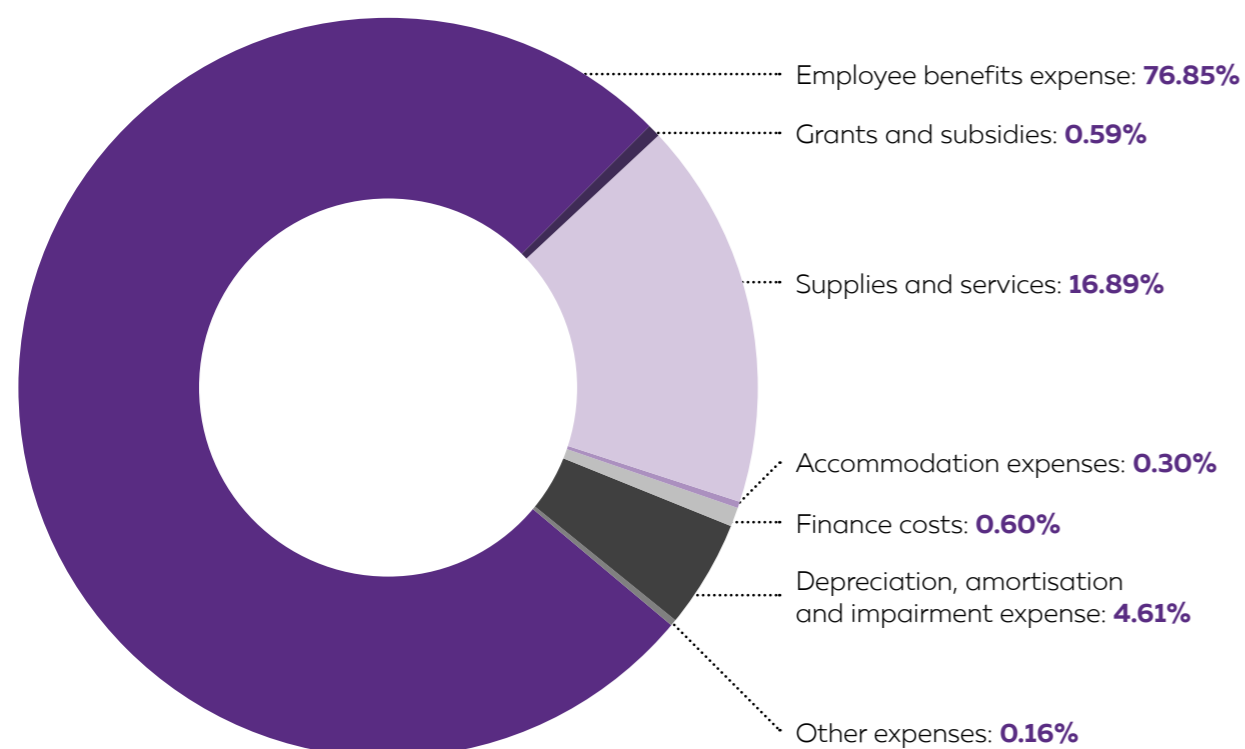
The total cost of providing our services in 2021–22 was \$5.8 billion. Figures 1 and 2 summarise sources of revenue and cost of services. Full details of financial performance during 2021–22 are in the [Financial statements](#).

**Figure 1: Revenue sources 2021–22**



Source: Education Business Services

**Figure 2: Costs 2021–22**



Source: Education Business Services

Our results in 2021–22 against agreed financial targets (based on Budget Statements and the Resource Agreement) are in Table 2.

**Table 2: Budget targets compared to actual results 2021–22<sup>(a)</sup>**

	2021–22 Target <sup>(b)</sup> \$m	2021–22 Estimated Actual <sup>(c)</sup> \$m	2021–22 Actual \$m	Variation Actual versus Estimated Actual		Variation Actual versus Target	
				\$m	% <sup>(d)</sup>	\$m	% <sup>(d)</sup>
Total cost of services (expense limit) <b>No material variance</b>	5,629.0	5,801.5	5,822.5	21.0	0.4	193.5	3.4
Net cost of services <b>No material variance</b>	4,283.2	4,390.1	4,438.5	48.4	1.1	155.3	3.6
Total equity <b>No material variance</b>	15,485.3	18,405.6	16,864.0	(1,541.6)	(8.4)	1,378.7	8.9
Net increase/(decrease) in cash held <b>The decrease in cash held was mainly due to the cost of COVID-19 leave and additional personal leave that was paid throughout the year, as well as the reprofiling of cashflows within the Asset Investment Program.</b>	(40.7)	(25.8)	(69.7)	(43.9)	170.2	(29.0)	71.3
Approved salary expense level <sup>(e)</sup> <b>No material variance</b>	3,862.0	3,920.6	3,976.8	56.2	1.4	114.8	3.0
Agreed borrowing limit <b>No material variance</b>	399.5	398.0	388.6	(9.4)	(2.4)	(10.9)	(2.7)
				2021–22 Target <sup>(e)</sup> /Actual		Variation	
				\$m		\$m	
Agreed Working Cash Limit (at Budget)			276.4	276.4		-	
Agreed Working Cash Limit (at Actual) <b>The Department's working cash actual was within its working cash limit at 30 June 2022.</b>			277.4	92.7		(184.7)	

(a) Results in brackets indicate a negative value.

(b) Original budget as specified in the 2021–22 Budget Statements.

(c) Final adjusted 2021–22 budget (2021–22 Estimated Actual) as specified in the 2022–23 Budget Statements.

(d) Material variances are defined as +/- 10% of the respective financial target. Further explanations are also contained in Note 10.1 'Explanatory statement for controlled operations' to the financial statements and in the 'Spending Changes' of the 2022–23 Budget Statements – Budget Paper 2 (Volume 1, pages 363–364).

(e) In addition to the Salary Expense Level, an Executive Salary Expenditure Limit was introduced by the state government in 2021–22. The target of \$5.85 million was incorporated in the Department's resource agreement, and the Department operated within this target in 2021–22 (\$5.53 million).

(f) As specified in the Department's original 2021–22 Resource Agreement.

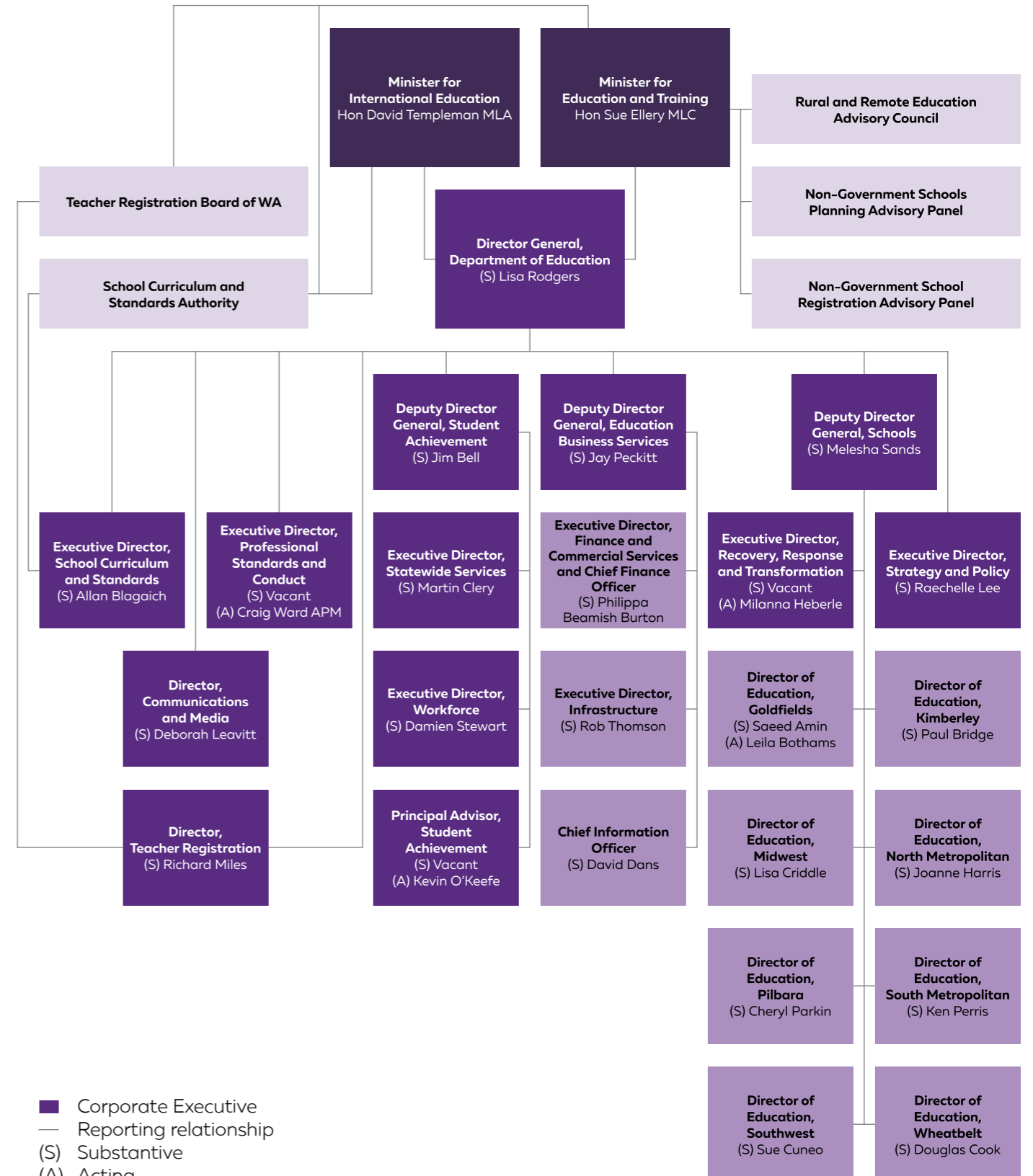
Source: Education Business Services



## Our structure and senior staff

At 30 June 2022

A full organisational chart is in [Appendix 4](#).





# Our performance

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## Providing public education

**We provide high quality education for children and young people throughout Western Australia, helping each to achieve academic and personal success.**

We work with parents, families, agencies and organisations to prepare students with the skills, understandings and values to achieve their best and make a positive contribution to society.

In Semester 1, 2022, there were 318,332 students in Kindergarten to Year 12 across 826 public schools statewide. This was 1,242 fewer students than in Semester 1, 2021. Public schools' market share decreased, from 67.5% in 2021 to 66.8% in 2022. This decrease was in part due to a reduction in overseas net migration. Enrolment and school information is in [Appendix 1](#).

In 2021-22, we were the largest public sector employer in the state, with 42,719 full-time equivalent staff. Most of our staff (96.2%) were employed in public schools.



**Kimberley**  
23 public schools  
5,354 students

**Pilbara**  
29 public schools  
9,643 students

**Midwest**  
47 public schools  
7,774 students

**North Metropolitan**  
251 public schools  
117,109 students

**South Metropolitan**  
269 public schools  
131,646 students

**Southwest**  
100 public schools  
30,057 students

**Wheatbelt**  
69 public schools  
8,715 students

**Goldfields**  
38 public schools  
8,034 students

**Responding to COVID-19**

Keeping our schools open and providing face-to-face learning to students is important to children’s learning, social and emotional development, overall wellbeing and physical and mental health.

Our COVID-19 Incident Management Team (IMT), established in early 2020, continued to support schools to implement measures in accordance with health advice to ensure they remained open.

The state government’s Safe Return to School Plan was integral to ensuring face-to-face learning continued during the ongoing response to COVID-19 in 2021–22. The plan included a range of measures for public schools, including learning continuity plans, vaccinations, mask wearing, and enhanced cleaning and safety supplies and measures across all education settings. It also included a ventilation strategy.

To reduce the airborne transmission of COVID-19 in schools, we developed the ventilation strategy based on current national and international guidelines and health advice. We also worked with the Department of Finance to inform the strategy through a comprehensive assessment of windows and mechanical ventilation systems in public educational facilities. The strategy was endorsed by Western Australia’s Chief Health Officer.

The strategy included the purchase of 12,000 air purifiers fitted with high-efficiency particulate absorbing (HEPA) filters that were provided, where required, to schools across the state to ensure they could safely open for learning in Term 1, 2022.

To support school leadership to adapt and implement public health and safety measures, schools and residential colleges were provided with operating guidelines, updates and resources, developed with advice from the Chief Health Officer. These also included information for central and regional services.

During the peak of Omicron cases, the IMT extended the availability of the COVID-19 Support Line, running from 8:00 am to 8:00 pm, 7 days a week. This ensured support for schools and residential colleges to manage outbreaks, changes in public health settings and other COVID-19 related matters.

To ensure continuity of learning, from 4 March 2022, we offered central staffing support to schools with vacancies related to COVID-19 where relief could not be sourced locally.

We also continued to ensure schools had an adequate supply of masks and other personal protective equipment. Through the state government’s WA free RAT program and Critical Worker Policy, rapid antigen tests were also provided to students and staff.

Medically vulnerable students continued to be supported to learn at home by their school, the School of Special Educational Needs: Medical and Mental Health, and the School of Isolated and Distance Education.


In 2021–22, the state government committed a further \$43.1 million to support schools for enhanced cleaning and safety requirements.

In March 2022, an extra \$5 million was allocated to small-to-medium-sized public and non-government schools to support the management of active cases in schools, including contact tracing.


Based on the Chief Health Officer’s advice, school camps were postponed or cancelled between 7 February and 6 May 2022 as a health measure to keep schools operating safely in a high caseload environment. To support camp providers during this period, the state government established the \$3.5 million School Camps COVID-19 Assistance Package, which was administered by the Department. In 2021–22, we assessed applications for 320 school camps, and provided financial support to 28 grant applicants and returned deposits for eligible school camps to 126 schools. Eighty public schools received funding through an incentive fund to encourage day camps during Term 2, 2022.

We continued to consult and share resources with Catholic Education Western Australia and the Association of Independent Schools of Western Australia. Stakeholders such as unions and associations also continued to be consulted as part of our response to COVID-19.

We remain committed to providing a safe environment for all staff and students, and continue to act on health advice to take necessary precautions.



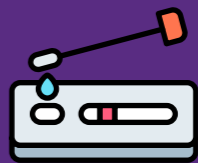
**COVID-19 response**  
By the numbers



**44,425**  
queries received and responded to (22,554 phone calls and 21,871 emails)




**More than 6.2 million**  
adult masks distributed to public schools



**More than 11.2 million**  
RATs distributed as part of the WA free RAT program across all schools



**More than 1.8 million**  
child masks distributed to public schools



**More than 50,000**  
rooms assessed for ventilation at more than 900 public education facilities



**More than 13,000**  
bottles of hand sanitiser distributed to public schools



**12,000**  
air purifiers procured, and distributed to public education facilities where required

### Providing every student with a pathway to a successful future

During the year, we supported schools to achieve positive learning outcomes for students.

We set expectations that all students:

- be provided with high quality development and learning experiences
- have opportunities and support to create the building blocks for their future success
- are supported in ways that have a positive impact on their mental health and emotional wellbeing.

#### Student achievement and attendance

##### Public school Year 12 student performance and achievement

The Western Australian Certificate of Education (WACE) achievement rate of full-time Year 12 students (one of our [key performance indicators](#)) was 81.1% in 2021 (81.7% in 2020). This was our second highest rate since the WACE requirements changed in 2016. The WACE achievement rate of Aboriginal full-time Year 12 students was 42.7% in 2021 (46.2% in 2020).

To achieve a WACE, students must demonstrate a minimum standard of literacy (reading and writing) and numeracy. These standards were achieved by 85.4% of Year 12 full-time students (85.7% in 2020). For Year 12 Aboriginal full-time students, 50.5% demonstrated the literacy and numeracy standard (53.8% in 2020).

Details of Year 12 student achievement and responses to the Year 12 student intentions and satisfaction survey are in [Appendix 3](#).

In 2021, public school students received 1,592 School Curriculum and Standards Authority awards (1,649 in 2020). Lawrence Nheu from Perth Modern School won the Beazley Medal: WACE, and Charlotte Crossen from the WA College of Agriculture Cunderdin won the Beazley Medal: Vocational Education and Training (VET).

The 2021 Rob Riley Memorial Prizes for the top Year 12 Aboriginal students from public schools were won by Caleb Langan from Comet Bay College (Australian Tertiary Admission Rank, ATAR) and Myka Richards-Matters from Rossmoyne Senior High School (Vocational Education and Training, VET).

##### Public school student literacy and numeracy performance

In 2022, we assessed almost 25,000 Pre-primary students in the On-entry Assessment Program, giving teachers important information about the foundation literacy and numeracy knowledge and skills of their students in the first year of full-time school. Results have remained relatively stable since 2013.

Nearly 93,000 Western Australian public school students in Years 3, 5, 7 and 9 were assessed in aspects of literacy and numeracy as part of the 2021 National Assessment Program – Literacy and Numeracy (NAPLAN).

The Department's NAPLAN key effectiveness indicators relate to the percentage of students achieving proficiency in Reading and Numeracy. Proficiency indicates students are on track to meet the curriculum expectations for the year level and assessment area.

The percentages of students achieving proficiency in 2021, though still relatively high historically, were generally a little lower than the percentages achieved in 2019. Two of the 8 NAPLAN key effectiveness indicator targets were achieved, Year 5 Reading and Year 9 Numeracy. The proficiency rate of 71.3% for Year 5 Reading was the highest ever, up from 70.2% in 2019. The proficiency rates for Year 5 Numeracy and Year 9 Numeracy were the second highest ever recorded.

For further information on students achieving proficiency, refer to our [Key performance indicators](#) section.

Highest ever mean scores were achieved in 2021 for 7 of the 20 assessments: Reading in Years 3 and 5, Writing in Years 3, 5 and 9, and Spelling in Years 5 and 7. Improvements are noted for Writing in the means across all year levels and for the percentage of students at or above the national minimum standard in Year 9.

NAPLAN results for 2021 are in [Key performance indicators](#) and [Appendix 2](#).

##### Best start to learning for young children

The Australian Early Development Census, completed nationally every 3 years, provides a measure of children's development across 5 domains in their first year of full-time schooling, Pre-primary in Western Australia. The latest collection took place in Term 2, 2021, with results released nationally in April 2022.

The percentage of children who began school developmentally on track on all 5 domains decreased slightly between 2018 and 2021, from 58.0% to 57.5% (55.3% in 2015). School staff use the results to inform their planning for the early years.

#### Student attendance

The 2021 Semester 1 attendance rate was 88.4%, down from the adjusted (excluding Weeks 7 to 10, Term 1) rate of 90.1% in 2020. The attendance rate continued to be affected by the response of families to COVID-19 cases, and public health and safety measures. This included public health advice that children with cold and flu like symptoms should not attend school, isolation requirements for those with COVID-19 and their close contacts, and lockdowns in the Perth and Peel regions in Week 11, Term 2 and in the Perth, Peel and South West regions in Week 1, Term 1.

The attendance rate for Aboriginal students was 71.3%, down from the adjusted rate of 73.1% in 2020. Details of attendance rates are in [Appendix 3](#).

The revised [Student Attendance in Public Schools policy](#) and procedures became effective in July 2021. Changes to the policy emphasise the importance of:

- student attendance approaches relevant to the individual school context
- early intervention and support to restore attendance
- developing a positive attendance culture and promoting student attendance
- providing engaging environments to support student learning
- building shared responsibility for attendance between schools, students, parents and the broader community
- engaging in community-initiated approaches to enhance student attendance
- a culturally responsive approach to student attendance through explicit links to the [Aboriginal cultural standards framework](#).

We continued to work in partnership with schools, families and communities, as well as other agencies, to implement the *Every day matters: 10-point plan to improve attendance*. The plan is aligned with 3 pillars:

- community-led action
- support for schools, families and communities
- system action and accountability.

We continued to work with other agencies and organisations to locate students whose whereabouts were unknown and reduce the number not participating in education or approved options. As at 30 June 2022, the whereabouts of 868 students of compulsory school age were unknown (801 in June 2021).

#### Providing support and pathways that meet students' needs

##### Creating culturally responsive schools that build on the strength of Aboriginal students

We are committed to creating culturally responsive classrooms that build on the strengths of Aboriginal students, engage them in learning and enable them to thrive academically and socially.

The [Aboriginal cultural standards framework](#) continued to drive our work to strengthen the wellbeing, engagement and achievement of Aboriginal students and to build strong partnerships between families and schools. In 2021–22, we delivered 72 professional learning workshops to 3,002 principals, teachers, Aboriginal and Islander education officers, and graduate school psychologists, to support the creation of culturally responsive schools. We also delivered workshops to external stakeholders.

We continued to work in partnership with Aboriginal Elders and senior community members to strengthen the cultural responsiveness of the organisation. In 2021, we continued to engage senior staff in truth-telling events and professional learning to support the development of our vision for reconciliation.

In 2021, there were 24 Aboriginal languages being taught in 68 Western Australian public schools. Within these schools, 9,617 students in Kindergarten to Year 12 studied an Aboriginal language.

In 2021, in partnership with the Danjoo Koorliny (Walking Together) panel of Elders and community leaders, and the Centre for Social Impact, we co-designed a culturally responsive school leadership program for principals.

In 2022, there were 56 KindiLink programs operating in our schools. The play-and-learn sessions were designed for Aboriginal children and their parents, and were also available to non-Aboriginal children at some sites. KindiLink supports children's learning before starting school, forges positive partnerships between home and school, and builds the confidence and capability of parents as their children's first educators.

In 2021, the Follow the Dream program, in partnership with the Polly Farmer Foundation, was delivered to 1,947 Aboriginal secondary students (1,605 in 2020) across 93 public schools throughout Western Australia. One hundred and fifty-eight of the 224 Year 12 students in the program in 2021 achieved a WACE.

The Clontarf Foundation academies operated in 40 schools in Semester 1, 2022, supporting male Aboriginal students through school and into post-school destinations.

In Semester 2, 2021 a range of programs designed to strengthen the wellbeing and engagement of Aboriginal girls and young women in Years 7 to 12 were delivered in 42 public schools.

For 2022, we established a panel of service providers to deliver engagement programs for Aboriginal girls and young women. The successful respondents to the panel arrangement were:

- Aurora Education Foundation
- Glass Jar Australia
- Koya Aboriginal Corporation
- SHINE Inspire Achieve Belong
- Stars Foundation
- Stephen Michael Foundation
- Waalitj (previously Wirrpanda) Foundation.

In Semester 1, 2022, 21 of the 47 public schools providing an engagement program for Aboriginal girls and young women did so through the panel arrangement. The remaining 26 programs were provided at no cost to the schools.

Emeritus Professor Colleen Hayward AM and Mr Ian Trust AO, our Elders in Residence since 2017, provided strategic advice to the Minister for Education and Training and senior staff on whole-of-government priorities and strengthening the cultural responsiveness of our agency. Emeritus Professor Hayward retired from this position in 2022. We thank Emeritus Professor Hayward for her contribution and service as Elder in Residence.

Kevin O'Keefe, Principal Advisor, Student Achievement, continued as a member of Corporate Executive, to provide advice and guidance drawn from his extensive experience in Aboriginal education in school and system contexts. On 13 June 2022, Kevin was awarded the Medal of the Order of Australia for service to Indigenous education.

In August 2021, the Western Australian Government released the *Aboriginal Empowerment Strategy* and its *Closing the Gap Jurisdictional Implementation Plan*. Building the agency's cultural responsiveness will progress our commitments under the implementation plan.

Key initiatives such as those outlined above will drive progress towards the Closing the Gap socio-economic targets and remain priorities for the Department. We are the lead, co-lead or supporting agency for 6 of the 17 socio-economic targets under the implementation plan. Progress is reported to the Productivity Commission and published on its [Closing the Gap Information Repository](#).

### High quality learning environments that meet the needs of students

In 2022, 1,907 students (1,818 in 2021) in Years 5 and 6 were eligible to participate in courses through the [Primary Extension and Challenge](#) (PEAC) program.

[Gifted and Talented Secondary Selective Entrance Programs](#) were delivered by 24 secondary schools in 2022 with 1,066 Year 7 offers of placement accepted in selective academic, arts and languages programs. The academic program was also available online for selected students in Western Australia's rural and remote regions.

We received 4,967 applications (4,847 in 2021) for Year 7 secondary places commencing in 2023. We also received a further 1,538 applications from students applying for entry to Years 9, 10 and 11 in 2023.

We continued to fund the Purposeful Academic Classes for Excelling Students program. The program invites identified high performing senior secondary students to participate in specifically designed tutorial sessions that aim to maximise their academic achievement. In 2021, a total of 273 students participated in the program.

Across WA in 2021, our School of Isolated and Distance Education (SIDE) provided education to more than 2,700 Kindergarten to Year 12 students unable to access regular schools or specific subjects. It delivered more than 5,000 virtual lessons each month and provided nearly 320 web-based courses.

SIDE-enrolled students at 10 regional schools were supported by independent learning coordinators (ILCs) in 2021, with 18 schools funded for an ILC in 2022. These coordinators also worked closely with a team of 8 regional learning specialist teachers who supported Year 11 and 12 ATAR students across country WA.

As at the Semester 1, 2022 student census, we were providing boarding facilities to 464 students through 8 country residential colleges and 1 metropolitan residential college. Of these students, 101 were attending non-government schools. For student numbers over the last 5 years at each residential college, refer to [Appendix 1](#).

We supported WA families with the Boarding Away from Home Allowance (BAHA). In 2021, we supported:

- 1,334 public and non-government school students through the BAHA for Isolated Children at a cost of \$2.0 million (1,281 at a cost of \$2.1 million in 2020)
- 298 students through the BAHA Agricultural College Special Subsidy at a cost of \$418,148 (287 at a cost of \$439,043 in 2020). This allowance supports boarders at Western Australian Colleges of Agriculture and Edmund Rice College.
- 34 public school students with the BAHA Gifted and Talented payment at a cost of \$47,264 (31 at a cost of \$46,569 in 2020). This allowance supports students enrolled in the Department's Gifted and Talented Secondary Selective Entrance Programs in public schools and residing in our residential colleges.

We supported low-income families with children at public and non-government schools through the Secondary Assistance Scheme. In 2021:

- 31,558 students in Years 7 to 12 received support through the scheme (32,774 in 2020):
  - \$7.4 million under the Education Program Allowance (\$7.6 million in 2020)
  - \$3.6 million under the Clothing Allowance (\$3.7 million in 2020).

### Support for students with specific educational and engagement needs

In 2022, Intensive English Centres (IECs) at 14 metropolitan public schools provided targeted programs to 533 primary and secondary newly arrived students for whom English is an additional language or dialect. Funding is provided for students to attend a centre for 12 months, with an additional year of funding available for humanitarian entrant students with a limited schooling background. In 2022, 525 students received this additional funding.

There has been a reduction in IEC enrolments since 2020 (1,098 students in 2020 and 525 in 2022), due to international border closures as a result of COVID-19. In 2021 and 2022, additional funding of \$1.5 million and \$2.4 million respectively was provided to support schools affected by lower IEC enrolments.

Mainstream schools in 2022 had 36,718 English as an additional language or dialect (EALD) students. Of these, 13,815 were eligible for EALD funding allocation through our student-centred funding model, including 1,897 Aboriginal students. The most common language spoken by students other than English was identified as Aboriginal English, with 6,439 identified speakers.

As at 30 June 2022, 2,783 (90%) of the 3,084 children in the care of the Chief Executive Officer of the Department of Communities, and enrolled in our schools, had documented plans.

Five hundred and fifty-six students undertook the NAPLAN reading tests while in care in both 2019 and 2021, and 526 undertook the NAPLAN numeracy tests. Between 2019 and 2021 the percentages of these children who were at or above the national minimum standard improved in numeracy for the Year 7 to Year 9 cohort. For percentages of students achieving at or above the minimum standards for reading and numeracy while in care, refer to [Table A16](#).

Our Schools of Special Educational Needs (Behaviour and Engagement, Disability, Medical and Mental Health, and Sensory) continued to provide a range of services, some of which were available to staff and students from non-government schools.

In 2021, the School of Special Educational Needs: Behaviour and Engagement managed 812 cases of intensive support for students with extreme, complex and challenging behaviours.

The School of Special Educational Needs: Disability provided services and support to 5,222 students in 2021. This support was provided through a consulting teacher service to schools across 4 specialist areas: autism, assistive technology, disability and specific learning disorders.

The School of Special Educational Needs: Medical and Mental Health provided education support across more than 40 health settings for students whose medical or mental health prevented them from participating in their enrolled school program. Teaching and liaison support was provided to 5,356 public and non-government school students and their enrolled schools in 2021. Professional learning was also provided to 441 school staff to build their capacity to support students with health needs across 53 public and non-government schools.

Our School of Special Educational Needs: Sensory provided teaching and consultative support in 2021 to 2,532 public and non-government school students, and early intervention for 146 children aged zero to 4 years old with hearing loss, vision impairment or both.

Our 5 metropolitan language development centres provided intensive language intervention programs in 2022 for 1,327 students in the early years of schooling with a diagnosed language disorder. The centres, through our Statewide Speech and Language Outreach Service, also delivered support to teachers of young students across the state who have speech and language difficulties and do not attend a centre.

As at 30 June 2022, we were supporting 14,783 students through the student-centred funding model individual disability allocation to public schools.

In 2021, we provided teaching and learning adjustments to 20.5% of public school Pre-primary to Year 12 students with disability, as reported through the Nationally Consistent Collection of Data on School Students with Disability. The adjustments are intended to enable these students to participate in education on the same basis as their peers.

### Student wellbeing

#### Supporting student wellbeing

An average 376.7 full-time equivalent (FTE) school psychologists in 2021 (363.0 FTE in 2020) supported school staff with:

- student behaviour
- learning and disability
- mental health and wellbeing
- emergency and critical incident management.

Mental health and wellbeing was a priority area for school psychologists who provided consultation, assessment, intervention and planning support.

As part of our pastoral care for students in 2021, 674 schools accessed chaplaincy services through school chaplaincy programs, school chaplaincy support and pastoral critical incident response services.

With funding from the Mental Health Commission, we delivered Gatekeeper Suicide Prevention Training to 995 public and non-government school staff and other community members in 2021. The teen Mental Health First Aid program was delivered to 3,431 public and non-government school secondary students. Youth Mental Health First Aid training was provided to 1,041 public school staff and other community members who work with young people.

For the 2021 school year, 100% of schools were surveyed on protective behaviours education. All schools fully or partially implemented protective behaviours. Four schools were provided additional support to meet the requirements.

#### Addressing concerning student behaviour

Since the launch in late 2018 of Let's take a stand together, the state government's plan to address violence in schools, the numbers of students suspended and excluded have increased.

In 2021, 18,068 students (5.5% of total enrolments throughout the year) were suspended compared to 15,943 in 2020 (4.9%).

There were 76 students excluded in 2021, 72 students in 2020 and 65 in 2019 compared to 24 in 2018 and 8 in each of 2017 and 2016.

The Alternative Learning Settings (ALS) program provides alternative facilities and targeted support programs to WA school students who have been excluded or are at high risk of being excluded. The ALS program pilot commenced in 2019 with 4 sites. In 2021, 97 students participated in the ALS program. The state government's 2021 election commitment to establish 8 additional ALS sites across all education regions by 2023 resulted in the establishment of the School of Alternative Learning Settings in 2022.

In 2021, more than 3,700 school staff completed training in de-escalation and positive handling. This included 672 graduates who received mandatory training on how to de-escalate and manage aggressive behaviour as part of their induction program. As this course requires physical contact between participants, COVID-19 restrictions impacted on course delivery.

In 2021, 6,397 participants attended the Classroom Management Strategies and Western Australian Positive Behaviour Support training programs. Training continued to be available online, due to COVID-19 restrictions on face-to-face workshops.

#### Strengthening support for teaching and learning excellence in every classroom

We provided staff with opportunities to grow their professional capabilities to raise the standard of teaching and impact on learning. We promoted careers in public education to build the supply of high quality staff applying for positions in our schools.

#### Supporting teachers to attain high standards of performance

We provide support to early career teachers through the Graduate Teacher Induction program. Support includes professional learning for graduate teachers and school-based mentors, and a graduates coaching program. In 2021, 3,874 teachers completed components of the Graduate Teacher Professional Learning Program and 580 accessed individual support through the in-class coaching component. All support is aligned to the Australian Professional Standards for Teachers.

Teachers who provide and support high quality teaching in schools are recognised through our level 3 classroom teacher and senior teacher programs.

In 2021, 103 exemplary teachers achieved level 3 classroom teacher status and 676 teachers became senior teachers. Senior teachers are experienced teachers committed to high quality teaching and ongoing professional learning.

Following completion of the pilot Aboriginal Aspirant Level 3 Classroom Teachers program in 2020–21, a review of the program has commenced. The program aimed to prepare staff to undertake the process to become a level 3 classroom teacher.

The Leap program responds to emerging Department and local school workforce needs by qualifying existing teachers in specialist subjects of need. In 2021–22, Leap trained 455 teachers in secondary mathematics, design and technology, English, science, humanities and social sciences, education support, languages, school psychology and in a Certificate IV in Training and Assessment.

In 2022, we began providing funding to facilitate industry work placements to ensure teachers and trainers have contemporary industry skills relevant to the training they are delivering. The program, an election commitment of the state government, supports teachers and trainers to deliver high quality vocational education and training that meets the needs of industry.

Through the annual WA Education Awards, we acknowledged teachers, leaders and support staff in public schools for their role in making a difference in the lives of students in Western Australia.





### Attracting and retaining high quality teachers

In 2021, through the Professional Practice Program, we supported:

- 223 professional experience placements undertaken by pre-service teaching and school psychology students in a regional area. Support included an induction program, school visits and classroom observations, coaching and funding including access to stipends and travel allowances.
- 98 pre-service teachers with major learning areas in areas of oversupply to complete short courses to upskill in areas of workforce demand such as mathematics, physical science, digital technologies and education support.

Fourteen pre-service secondary teachers were supported financially to undertake an internship in a metropolitan public school through the Internships for Pre-Service Teachers project. This project aims to increase capacity and work readiness by delivering practical learning that integrates theory into classroom practice. All interns were completing qualifications in subject areas of need, including science, technology, engineering and mathematics (STEM), English, or humanities and social sciences.

Forty-two Teach for Australia associates commenced teaching in 12 non-metropolitan and 9 metropolitan secondary schools in 2022, joining the 37 associates teaching in 18 schools in their second year of the program. Associates are high-calibre graduates willing to work in eligible schools for 2 years while completing a Master of Teaching.

In Term 4, 2021, we piloted the Public School Teaching Pathway program. This new program, in partnership with Western Australian universities, offers secondary schools the opportunity to employ high performing pre-service teachers on a part-time basis during the final year of their teaching course. Five candidates were employed across 3 metropolitan secondary schools as part of the pilot. Planning continued for a 2022 intake of the program, to commence later in the year.

The pilot On Country Teacher Education Program, developed with and delivered by Curtin University, continued to support Aboriginal allied professionals in our schools to complete a Bachelor of Education (Primary Education). In 2022, 15 staff are studying part-time while continuing to work in their existing roles.

In 2021, we awarded 2 inaugural Bob Hawke Aboriginal teacher scholarships to support aspiring Aboriginal secondary teachers to complete their teaching qualification. We launched the 2022 scholarship program and will award a further 2 scholarships later in the year.

The Remote Connection Program offers experienced teachers and school leaders the opportunity to spend one week living and working in a remote community. The program enables staff to gain an understanding of whether they are suited to a career in a remote school. The program was paused during 2021–22 due to COVID-19, but has resumed from July 2022.

We continued to arrange and subsidise housing to attract and retain staff in our rural, regional and remote public schools. In 2021–22, \$73.6 million was paid in rent for 2,254 properties occupied by our staff and mostly owned or leased by Government Regional Officers' Housing (\$63.4 million for 2,256 properties in 2020–21). Of this, we subsidised 75% (73% in 2020–21).

### Building the capability of our principals, our teachers and our allied professionals

We supported our school leaders to lead improvement in schools through the leadership strategy, professional development and public school review.

#### Leadership strategy

The Western Australian Public School Leadership Strategy 2018–2021 came to an end and will guide work going forward to further enhance the quality and capacity of our school leaders. Programs and initiatives introduced under the strategy have:

- created a strong pool of potential school leaders
- ensured current and future school leaders are continually supported to grow professionally
- supported principals to continually and effectively monitor and improve their performance
- built opportunities for school leaders to inform, support and lead system improvement.

For the 2021 school year, the Director General provided all public school principals with a Statement of Expectations. The statement:

- made clear the expectations and responsibilities of the school and the Department in regard to student achievement and progress
- sets out the expectations of Principals in relation to the delivery of our [strategic directions](#)
- underpins each school's strategic planning and self-assessment, and reflects the expectation on school improvement to ensure every student is successful.

As at June 2022, nearly 40% (315) of public schools are implementing the Western Australian Future Leaders Framework, either as an individual school or as part of a network-wide approach, to identify, develop and support staff with a high potential for leadership.

In 2021, 12 school psychologists completed our Development Program for Aspiring School Psychology Leaders. The program, designed to build skills and competencies towards this role, supports replenishing our lead school psychologist workforce. A further 12 school psychologists are undertaking the program in 2022.

In 2021–22:

- 59 staff completed Explore: A Career in School Leadership, an online program for teachers and classroom leaders to better understand the role of the school leader.
- 88 leaders completed the Aspirant Principal Preparation program. The program provided targeted leadership development for effective leaders who are recognised to have the aptitude, performance and readiness to prepare for the principal role.
- 42 principals completed the Newly Appointed Principal Induction program, which aims to increase understanding of the key operational aspects of being a principal and provides opportunities to forge connections to system leaders.

- 16 principals completed the Launch: New Principal Program, designed to fast-track learning for principals in their first 3 years or with a fixed-term contract of 6 months or longer. The program supports the transition to principal and includes one-on-one coaching and mentoring with an accomplished principal for 12 months.

We continued to develop Djiraly-ak djinda bidi 'North Star' program based on participant feedback. The program is for aspirant Aboriginal leaders to identify their career and leadership goals and the support they require to achieve those goals. In 2022, 28 aspirant Aboriginal leaders began participating in the program.

#### Professional development for school leaders

In 2021–22, we provided professional learning for principals and emerging leaders.

The Leading School Improvement suite of programs, deferred for part of 2021–22 due to COVID-19, had 306 participants. The programs are designed to strengthen schools' approaches to whole-school improvement and build cohesive, high-functioning leadership teams.

Collegiate principals provide feedback and personalised support to increase the instructional leadership capacity of principals across Western Australia and their impact on student learning. Since the service was launched in 2021, 485 principals have worked with a collegiate principal, 261 (54%) from regional locations and 224 (46%) from metropolitan schools.

We fund enrolments in a Graduate Certificate of Education Business Leadership from Deakin University for managers corporate services and school leaders. Fifty places were offered in 2021, and 30 places in 2022.

In 2021–22, 335 staff completed a professional learning program in the career pathway suite for managers corporate services. We significantly subsidised the programs to support and develop business leaders.

In 2022, we provided flexible learning for corporate services staff in schools by increasing online learning opportunities and introducing virtual presentations.

In 2022, the Rising Leaders Program: Emerging Women in Leadership for women in the initial stages of their leadership journey had 23 participants. The partially funded program is designed to enhance women's leadership capabilities through personal and professional growth.

### Science, technology, engineering and mathematics (STEM)

We continued to develop resources and provide professional learning to encourage greater interest and competence in [STEM](#).

Building on the previous program that converted 200 classrooms into science laboratories, a 2021 election commitment will ensure all primary schools that did not receive funding in the previous program receive funding. The new program will see classrooms at more than 130 schools converted into science laboratories. In addition, these schools will receive a resource grant of \$25,000 to purchase science equipment and resources. In 2021–22, 30 primary school classrooms were converted and planning on the next 53 commenced. Planning also commenced on delivering secondary science laboratories at 9 district high schools and new or refurbished STEM laboratories at 16 regional and metropolitan secondary schools.

Through the STEM Enterprise Schools project, an important initiative in the state STEM skills strategy, we continued to support the delivery of STEM professional learning and mentoring to 136 schools. This initiative supported 20 mentor schools, 58 pioneer schools and 58 partner schools to increase student participation, engagement, capability and aspirations in STEM.

Schools developed networks with industry and community where over 160 partnerships came together to create new STEM learning opportunities for students and highlight future STEM career pathways. The partnerships consisted of a diverse combination of providers, including schools, universities, training providers, businesses and community organisations.

The Two-way Science Initiative supports schools to build partnerships with Aboriginal communities to connect local Aboriginal knowledge with the science curriculum in an integrated teaching and learning program. In 2021–22, 21 schools in the Kimberley, Goldfields and metropolitan regions were formally engaged in the initiative. Participating schools demonstrated strong relationships with local Aboriginal communities; high levels of teacher confidence and capacity to connect local Aboriginal knowledge with the curriculum; and improved capacity to engage Aboriginal and non-Aboriginal students through meaningful pedagogies, resources and curriculum.

The PRIMED project is an initiative of the Department of Primary Industries and Regional Development, the Department of Training and Workforce Development, and the Department of Education, and is delivered in partnership with the primary industries sector. PRIMED aims to prepare students in Years 7 to 10 for careers in primary industries in Western Australia. In 2021–22, PRIMED:

- published 203 resources aligned to the Western Australian curriculum
- trained 28 teacher leaders to deliver related professional learning.

### Curriculum delivery and support

In 2021, 35 Teacher Development Schools assisted with implementing the Western Australian curriculum through 302 online and face-to-face professional learning events with 7,054 attendances. They also provided targeted professional learning, with 2,426 attendances in response to 337 requests for support.

In 2021, the School Curriculum and Standards Authority produced Kindergarten to Year 10 curriculum, planning and moderation support materials across all 8 learning areas of the Western Australian curriculum.

- We provided teachers with a range of professional learning opportunities to support them to implement these materials in the context of their own classrooms. Seventy curriculum support teachers were identified and provided 381 professional learning events for 6,617 teachers.
- Funding of \$7.1 million was provided to schools to enable teachers to participate in professional learning around these new materials.

In 2022, a third round of teachers completed internships through the Western Australian Centre for Excellence in the Explicit Teaching of Literacy. The 4-term program aims to strengthen evidence-based explicit literacy practices in public schools with primary-aged students. It provides teachers with professional learning, support and mentoring opportunities. Further consolidation of explicit literacy practices in their schools and provision of support to a partner school are required in the year following their participation in the program.

### Supporting increased school autonomy within a connected and unified public school system

We supported a unified public school system by providing system-wide governance, accountability and support structures, while empowering principals and their staff to act with greater authority and responsibility for the success of their schools.

### Transparent accountability of schools

Public school reviews were paused in March 2022 to enable schools to prioritise their response to COVID-19 to ensure continuity of learning for students. They resumed in the latter part of Term 2 with 174 reviews being conducted in 2021–22. Reviews are required for all Western Australian public schools.

The Funding Agreement for Schools continued to articulate accountability mechanisms for principals in managing their school budget to meet the learning and wellbeing needs of students.

Schools with students from Kindergarten to Year 2 must complete an annual internal audit against the National Quality Standard (NQS) and may request verification of their audit to ensure consistent interpretation of the standard. In 2021, we verified the audits of 47 public schools.

We continued to support school council and board members to fulfil their functions through the Linking Schools and Communities Program, with 118 attendees at 22 workshops in 2021. The workshop is designed to assist principals and chairs to understand the roles and responsibilities of council or board members, and how councils and boards contribute to the success of schools.

In addition, 1,095 newly appointed public school council and board members attended 81 workshops delivered by a principal covering the essentials for a new council or board member.

At the start of the 2022 school year, three-quarters (619) of public schools were operating as Independent Public Schools, including 4 new schools that opened in 2022.

### Central funding and support to public schools

We continued to allocate funding to public schools through the student-centred funding model. The model provides a one-line budget to schools based on the learning needs of their students and the school's characteristics.

Our School Budget Review Committee provides a mechanism for public schools to seek additional funding during the school year. In 2021–22, 5 requests for additional funding from schools were approved, with almost \$454,000 in additional funding allocated.

We provided 105 workshop and training sessions to 1,656 staff as part of a comprehensive professional learning program on managing and monitoring school budgets. We also provided individual support for schools through online and in-school sessions.

Our Direct to Market program, a previous election commitment of the state government, allows schools to directly source contractors for maintenance and minor capital works, providing increased flexibility and the ability to use local contractors. From July 2021, we increased the value of works allowed from \$20,000 to \$50,000 (including GST). In March 2022, we also updated the program, adding 12 new project categories to the program and modifying 5 existing ones. In 2021–22, projects worth just over \$595,000 were successfully delivered.

During 2021–22, significantly more content has been made available through Ikon (Information and knowledge online), our customer-focused intranet. Ikon supports the needs of staff by providing a single point of entry for finding the information and services they need to do their jobs.

### Information and communication technologies (ICT) to support public schools

In 2021–22, we continued working with Telstra on significant bandwidth upgrades to almost every public school, as well as other Department sites. As at 30 June 2022, more than 99% of the schools (and associated education facilities such as hospital school services and engagement centres) in scope have received bandwidth upgrades.

These upgrades will have a significant flow-on benefit to regional communities surrounding the schools.

We provided 1,795 new notebook computers to teachers in 2021–22 through the Notebooks for Teachers Program. We continued to provide technical support services, access to a range of software applications, insurance and warranty cover to 7,860 teachers using a notebook provided by the program.

We addressed more than 130,000 requests by staff for ICT technical support, with 50% resolved at first contact.

A newly formed cyber security team was established to work in conjunction with existing security processes and to further strengthen our cyber security position.

In 2021–22, more than 318,000 teachers, students and parents used Connect, our integrated teaching and learning online environment. In Semester 1, 2022, we provided more than 45,000 online classrooms for students and more than 317 schools provided parents with access to electronic versions of their children's school reports through Connect.

### Investing in our public school infrastructure

Our asset investment program was \$430.1 million in 2021–22.

This included completing construction on:

- stage 2 of Coastal Lakes College, delivered through the WA Schools Public Private Partnership (PPP) Project
- Shorehaven Primary School, Burns Beach Primary School, Riva Primary School and Treeby Primary School, which all opened for the beginning of the 2022 school year
- fire remediation work at Broome Primary School, Gingin District High School and East Kimberley College
- a new classroom block at Mount Lawley Senior High School, as well as upgrades at Kiara College, Wanneroo Secondary College and Belridge Secondary College and a new performing arts centre at Belmont City College.

Construction continued on:

- the redevelopment of John Forrest Secondary College
- upgrades at Hedland Senior High School
- administration upgrades at Falls Road Primary School and Hollywood Primary School.

Construction commenced on:

- stage 2 of Hammond Park Secondary College, delivered through the WA Schools PPP Project
- the rebuild of Hillarys Primary School
- major upgrades and additions at Derby District High School
- new primary schools in Madora Bay, Wellard, Landsdale and West Swan (Dayton) and stage 2 of Yarralinka Primary School, all to open for the 2023 school year.

Planning commenced for new primary schools in Henley Brook and Hammond Park, both to open for 2024.

Work continues to deliver projects across 67 schools as part of the WA Recovery Plan's \$492 million allocation over the 2020–21 to 2024–25 financial years. The following information details progress on the larger projects.

Construction was completed on:

- a new oval at Margaret River Senior High School
- refurbishments at Balga Senior High School, Belmont City College, Bunbury Senior High School, Como Secondary College, Duncraig Senior High School, Girrawheen Senior High School, Greenwood College, Harvey Senior High School, John Curtin College of the Arts, Lakeland Senior High School, North Albany Senior High School, Rockingham Senior High School and Wanneroo Secondary College
- visual arts studios at Southern River College and an Aboriginal Learning Centre at Swan View Senior High School
- refurbishments at Belmont Primary School and Heathridge Primary School
- classroom additions at Belmay Primary School, East Wanneroo Primary School, High Wycombe Primary School, Kingston Primary School, Malvern Springs Primary School, Mount Helena Primary School, Nollamara Primary School, Spring Hill Primary School, Wattle Grove Primary School, West Byford Primary School and Yale Primary School
- a new early intervention centre at Hawker Park Primary School
- an education support facility at Pine View Primary School and an additional specialist education facility at Malibu School.

Construction continued on:

- the new Piara Waters Senior High School to open for the start of the 2023 school year
- stage 2 of Ridge View Secondary College and Bob Hawke College to open for the start of the 2023 school year
- redevelopment at Westminster Primary School
- classroom additions at Kyilla Primary School and Wyndham District High School.

Construction commenced on:

- education support facilities at Canning Vale College and Lakeland Senior High School
- a new early childhood centre at Wickham Primary School
- redevelopment at Lesmurdie Primary School
- performing arts centres at Albany Senior High School, Dianella Secondary College, Lakeland Senior High School and Pinjarra Senior High School
- a sports hall at Ocean Reef Senior High School
- classroom additions at Karratha Senior High School, Australind Senior High School, Carine Senior High School, Joseph Banks Secondary College, Kalamunda Senior High School, Lynwood Senior High School and Willetton Senior High School
- refurbishments at Eastern Hills Senior High School.

Planning continued for the redevelopment of Roebourne District High School.

An amount of \$424.4 million was allocated over the 2021–22 to 2024–25 financial years to deliver the 2021 election commitments, with projects across 4 key programs: major build projects; Science, Technology, Engineering and Mathematics (STEM) and Secondary Science program; Primary School Science program and the Schools Clean Energy Technology Fund. The following information details progress on the larger projects and programs.

Projects completed included:

- 30 primary schools receiving a science classroom in the first tranche of the Primary School Science program
- the installation of photovoltaic solar systems in Broome North Primary School and Roebuck Primary School.

Projects that commenced included:

- 2 primary schools receiving a science classroom in the first tranche of the Primary School Science program
- installing photovoltaic solar systems in 10 schools in the Pilbara and 18 schools in the Kimberley
- seeking schools' applications for the installation of solar panels as part of the Schools Clean Energy Technology Fund
- planning and design documentation was completed for stage 2 of Alkimos College and stage 3 of Yanchep Secondary College.

Planning commenced or continued for:

- 53 primary schools to have a science classroom established as the second tranche of the Primary School Science program
- 9 secondary schools to have a science laboratory upgrade as the first tranche of the Secondary School Science program
- 16 secondary schools to have STEM laboratories built or a classroom repurposed to form a STEM laboratory as tranche one of the program
- construction of stage 2 of Alkimos College and rebuild of Springfield Primary School
- classroom additions and major upgrades at Byford Secondary College, Darling Range Sports College, Duncraig Senior High School, Eaton Community College, Halls Creek District High School, John Curtin College of the Arts, Mount Lawley Senior High School and Rossmoyne Senior High School
- classroom additions at Baynton West Primary School, Camboon Primary School, Cassia Primary School, Scarborough Primary School and South Bunbury Education Support Centre
- new performing arts centres at Balga Senior High School and Warwick Senior High School and sports halls with refurbishments at Kelmscott Senior High School, Melville Senior High School, Greenwood College and Roleystone Community College
- refurbishments at Donnybrook District High School, Clifton Hills Primary School, Edney Primary School, Illawarra Primary School, Kewdale Primary School and Huntingdale Primary School.

Minor works projects at a further 10 primary and secondary schools commenced.

Under Royalties for Regions:

- the rebuild of Mount Lockyer Primary School was completed
- additions are under construction at Bunbury Senior High School and refurbishments were completed at North Albany Senior High School and Albany Secondary Education Support Centre
- planning commenced for classroom additions at Eaton Community College, Albany Senior High School, Baler Primary School and Broome Senior High School and upgrades at Dampier Primary School.

### Sustainability

In 2021, we launched *Caring for Country together: Our sustainability framework* to provide strategic direction for schools and regional and central services, and guide sustainable practice in curriculum, infrastructure and operations.

The framework complements the *Western Australian Climate Policy* and the Schools Clean Energy Technology Fund. The fund is a \$44.6 million program, commencing in 2021–22 and running over 4 years, which will go toward the installation of new clean energy technologies in public schools, including solar panels and virtual power plants. In 2021–22, the Minister for Education and Training announced round one of the Schools Clean Energy Technology Fund. We selected 61 metropolitan and 23 regional schools for installation of solar panels, with feasibilities currently underway for these installations. We expanded Synergy's Virtual Power Plant pilot program to 7 additional schools across the Midwest and Goldfields regions, with works currently being at tender stage. We allocated \$4.6 million of the Schools Clean Energy Technology Fund to deliver a second stage of Horizon Power's Solar Schools Program to a further 28 schools in the Kimberley and Pilbara regions.

### Meeting our national and state commitments

The Department continued to participate in the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability. We worked collaboratively with other public agencies to ensure the information submitted was accurate and timely, and we responded to Notices to Produce within the approved timelines.

The Royal Commission into Institutional Responses to Child Sexual Abuse made recommendations in 2017 that are directly or indirectly relevant to, or impact on, the operations of schools and the Department. In 2021–22:

- We continued to work collaboratively across sectors in a whole-of-government approach to ensure a coordinated and effective response to the recommendations that require national consistency.
- At a state level, we continued to make progress against Department-led recommendations to safeguard children in our schools. The Safe and friendly schools framework and self-assessment tool supports school staff to embed child-safety principles in schools.
- We have progressed work to ensure compliance with the mandatory reporting legislation that sees an expansion of persons whose duty it is to report child sexual abuse.
- The Department is represented on national and state working groups progressing work in relation to harmful sexual behaviour and the [National principles for child safe organisations](#).

We provide ongoing support to schools to assist a seamless interface with the National Disability Insurance Scheme (NDIS), including consultancy for therapy provider access to students with disability. Following consultation with stakeholders, guidelines and additional resources to enhance the connection between therapy approaches at home and at school were published in 2021.

Nationally agreed policy reforms continued to be advanced through the Education Ministers Meeting and subcommittees. These included national endorsement of the revised Australian Curriculum in April 2022, and changes to NAPLAN from 2023 as announced in March 2022.

Eight new agreements were negotiated with the Australian Government:

- Preschool Reform Agreement (2022–2025), superseding the National Partnership on Universal Access to Early Childhood Education that expired at the end of 2021
- Service Delivery Arrangement for education services to Indian Ocean Territories schools, to October 2026
- 2 Sporting Schools Club Connect Program agreements, spanning July 2021 to September 2022
- 4 Sporting Schools Program agreements extended the program to October 2022.

We commenced engagement with the Productivity Commission as part of its review of the current National School Reform Agreement, which expires at the end of 2023.

In 2021–22, we finalised our *Multicultural Plan 2021–2025*. The plan outlines key areas of action to assist staff to support all aspects of our cultural and linguistic diversity in the workplace and in our school communities. Of the 26 actions we committed to, 7 are complete, 2 are in progress, 16 represent ongoing activities and one action is yet to commence due to COVID-19. We will report progress to the Office of Multicultural Interests consistent with its reporting requirements.

In partnership with CareerTrackers, we continued the Undergraduate Allied Professional Program, promoting careers in the public service to high performing Aboriginal university students through a paid 10 to 12 week summer traineeship. Participants could opt to return for a paid 2 week winter traineeship. In 2021–22, we had 5 participants return for the July 2021 traineeships and 8 new participants completed the summer traineeship.

We continued to prioritise accuracy and timely turnaround of briefings and responses to ministerial letters, parliamentary questions and Cabinet comments (refer to Table 3).

**Table 3: Ministerial requests processed 2019–20 to 2021–22**

Type	2019–20	2020–21	2021–22
Letters	1,689	1,560	1,741
Briefing notes/advice	1,335 <sup>(a)</sup>	1,406 <sup>(b)</sup>	1,990 <sup>(c)</sup>
Answers to parliamentary questions	218	130	198
Cabinet comments	44	53	70
Contentious issues reports (average number of briefings per report)	8 (31)	7 (21)	9 (93)
<b>Total</b>	<b>3,294</b>	<b>3,156</b>	<b>4,008</b>
Percentage processed on time	87	89	85

(a) Due to COVID-19, the 2020–21 budget was not tabled in 2019–20. Consequently, the preparation of budget briefings occurred after 30 June 2020.

(b) This figure includes briefings for incoming government following the 2021 State Election and excludes briefings related to the 2021–22 Budget Estimates Hearings, which occurred in March 2022.

(c) This figure includes briefings relating to both the 2021–22 and 2022–23 Budget Estimates Hearings, and COVID-19 Situation Reports. Source: Strategy and Policy

### Partnering with families, communities and agencies to support the educational engagement of every student

Students come to school with a range of learning, social adjustment and mental health issues. We engaged with families to better understand and support the interests, personalities and needs of their children. We also continued to build partnerships between our schools and other agencies and organisations to provide specialist support services that schools cannot provide.

#### Engaging with families and communities

In 2021–22, our 22 Child and Parent Centres provided 519 programs and services with approximately 65,000 child attendances and 60,000 adult attendances. The centres continued to support families and communities to provide young children with the best start to learning.

At 30 June 2022, 21 public and 2 non-government schools were participating in the Kimberley Schools Project (KSP). These schools were supported to accelerate children's learning through targeted teaching practices in Kindergarten to Year 2. Support beyond the early years was provided on a school-by-school basis in either, or both, literacy and numeracy. Schools could also participate in the project's leadership model and implement the KSP KindiLink program. As at 30 June 2022, 18 KSP schools run KindiLink.

In 2021, the Enhanced Transition to School Project supported 386 playgroups, including 11 new playgroups. The project is a partnership between the Department, the Australian Government, Catholic Education Western Australia, the Association of Independent Schools of Western Australia and Playgroup WA. The partnership provides:

- opportunities for wrap-around services and community engagement
- support for the transition of preschool children to school.

The trial initiative Culturally and Linguistically Diverse Early Years Link (CaLDEYLink) Project began in 2 metropolitan primary schools with high proportions of CaLD families in Semester 2, 2021. The initiative aims to:

- develop the personal/social, language and cognitive capabilities of English as an additional language or dialect (EALD) children prior to school entry
- build on the capability of CaLD families as their children's first educators
- forge stronger and more collaborative partnerships between home, school and community.

Schools continued to support parents, caregivers and others in the community to model and reinforce positive behaviour to young people through the Positive Parenting Program (Triple P). In 2021, 450 Triple P sessions were attended by 4,439 parents. The sessions were organised by our staff and offered through schools, Child and Parent Centres, and not-for-profit organisations.

#### Collaboration with other agencies and organisations

We delivered the Response to Suicide and Self-Harm in Schools Program through a memorandum of understanding with the Mental Health Commission. This agreement provides prevention, intervention and postvention activities to reduce suicide and self-harm in students. These activities include the [teen Mental Health First Aid program](#) and [Gatekeeper Suicide Prevention Training](#).

Through a memorandum of understanding with the Department of Justice, we support the provision of education services to children and young people in detention. This includes funding to the Department of Justice for the salaries and on-costs for 3 full-time equivalent teaching positions, and access to online professional learning for Department of Justice education staff members.

Our School of Special Educational Needs: Behaviour and Engagement continued work with the Department of Justice to support students moving between youth justice services and schools. In 2021, we supported 132 cases through this youth transition program.

We continued to contribute to the Kimberley Juvenile Justice Strategy, a cross-government approach led by the Department of Justice to address youth offending rates and antisocial behaviours in the Kimberley region. In 2021–22, we continued to support the strategy:

- with our youth transition coordinator, assisting young people leaving the care of justice services
- by re-engaging vulnerable students through an alternative education program, providing life-skills training and possible employment opportunities.

We maintained partnerships with other government agencies, including the Western Australia Police Force and the departments of Communities, Justice and Health, through established memoranda of understanding.

Armadale Senior High School continued to coordinate the Full Service Schools program at their purpose-built hub. The program provides a range of youth and family support services to school-aged young people living in the Armadale, Byford and Kelmscott areas who are pregnant or parenting, or who are vulnerable to homelessness or family and domestic violence. In 2021, 96 school-aged young people and their families were supported through services including counselling, employment and housing support, parent education, medical screening, youth outreach, pathway planning and alternative education pathways.

We continued the BHP Pilbara Education Partnership, a collaborative partnership strengthening community-based learning approaches for students in the Pilbara. Across a range of agencies and organisations, the partnership provides:

- coordinated specialist services to deliver targeted support to prepare preschool children for school
- learning experiences for students, to expose them to the unique employment opportunities available in the Pilbara and to assist them to make informed decisions about their future
- a program delivering targeted support to assist students to set and meet individual goals for attendance, achievement, leadership, mentoring and community engagement.

In 2021–22, we managed the School Drug Education and Road Aware Program with funding from the Department of Education, the Mental Health Commission and the Road Safety Commission. Through this program we provided professional learning, resources and consultancy support to public and non-government school staff to address student alcohol and drug use. Public and non-government school students participated in the Keys4Life pre-driver education program.

#### Support for international students

We provided support for the delivery of primary and secondary education to international fee-paying students in public schools in Western Australia. At Semester 1, 2022 student census, 346 international students were enrolled in schools across our public education system.

In response to challenges presented by the COVID-19 pandemic to international students in public schools, we supported the ongoing engagement and general health and wellbeing of students, with:

- a school holiday program, involving activities aimed at ensuring onshore international students remained safe, active and engaged in the school and local community
- measures to support the arrival, accommodation and general welfare of students in public schools following the opening of the Western Australian border, including specific pandemic care arrangements.

We worked closely with the Department of Jobs, Tourism, Science and Innovation (JTSI), the lead agency with responsibility for international education, on state government strategies and reforms designed to promote the recovery and growth of the sector in Western Australia. This included being a member of the International Education Advisory Group and International Student Arrivals Working Group, convened by JTSI, to support the return of international students.



## As a regulator and funder

### The Department influences the education of all students in Western Australia. We enact this indirectly for non-government school education through regulation and funding of Catholic and Independent schools.

Approximately one-third of Western Australian students (157,864) were enrolled in 313 non-government schools in 2022. For further enrolment information, refer to [Appendix 1](#).

We ensured the School Curriculum and Standards Authority and Teacher Registration Board of Western Australia were provided with secretariat services to support their functions.

#### Non-government school regulation and funding, and home education

##### Non-government school regulation

We regulated Independent schools, and audited and reviewed the regulation of Catholic schools against the:

- *School Education Act 1999* (WA)
- registration standards set by the Minister for Education and Training
- the Minister's system agreement with Catholic Education Western Australia (CEWA)
- policies adopted by the Director General.

We maintained procedural safeguards to ensure our regulatory functions are transparent, and that regulatory and delivery functions are appropriately separated.

The Director General assessed compliance of non-government schools with the registration standards and other requirements. In 2021–22, the Director General approved:

- 2 new non-government schools
- 39 registration renewals
- 23 registration changes.

We provided [secretariat services](#) to the Minister's Non-Government Schools Planning Advisory Panel and to the Non-Government School Registration Advisory Panel.

##### Non-government school funding

We allocated funding to Catholic and Independent schools based on a formula approved by the Minister for Education and Training.

Funding was allocated on a per-student basis in accordance with the requirements of the National School Reform Agreement. The annual non-government schools funding order and guidelines were issued by the Minister and set out funding amounts, and accountability and eligibility requirements.

The main sources of funding for non-government schools were Australian Government grants, state government grants, and tuition fees paid by parents.

In 2021–22, we allocated almost \$437 million in recurrent financial assistance for 154,914 students in non-government schools (almost \$441 million for 150,851 students in 2020–21). This amount included \$34.0 million to support students with special educational needs (\$32.1 million in 2020–21).

We allocated almost \$5.4 million to CEWA and the Association of Independent Schools of Western Australia (AISWA) to administer the state government's Non-Government School Psychology Service (almost \$4.8 million in 2020–21). The additional funding is being provided following a state government election commitment to increase the provision of psychological services in schools.

We also allocated just over \$1.1 million to CEWA and AISWA to support the re-engagement of students at educational risk, and \$181,000 to the Australian Music Examinations Board (WA).

Through the Low Interest Loan Scheme, there were 316 active loans for non-government schools and The University of Notre Dame Australia with an outstanding balance of \$388.6 million (Table 4). Of the \$49.9 million advanced in 2021–22, \$43.9 million was for new works and \$6.0 million was for works in progress (Table 5). In 2021–22, we received recurrent appropriation of \$0.2 million (\$0.6 million in 2020–21) to meet the annual costs of the interest subsidy.

##### Home education

We are responsible for registering home educators, and evaluating home education programs and children's educational progress. In 2021–22, we provided \$3.6 million for the employment of home education moderators and administrative support to meet this commitment. For the number of students registered to receive home education, refer to [Table A11](#).

**Table 4: Low interest loans summary 2019–20 to 2021–22**

	2019–20	2020–21	2021–22
Balance outstanding	\$363.1m	\$380.3m	\$388.6m
Number of active low interest loans	348	327	316

Source: Education Business Services

**Table 5: Low interest loans nature of works summary 2019–20 to 2021–22**

	2019–20	2020–21	2021–22
New works	\$44.8m	\$32.7m	\$43.9m
Works in progress	\$6.6m	\$6.1m	\$6.0m

Source: Education Business Services

Further information about the provision of per capita grant funding to non-government schools is on our [website](#). This includes financial assistance provided to individual schools in 2021–22 and a list of schools that received loans.

## Providing secretariat services and support

### School curriculum and standards

We provided services and support to the School Curriculum and Standards Authority through a service level agreement to ensure it delivered its functions of:

- developing and maintaining the Kindergarten to Year 12 curriculum and syllabuses
- assessments, examinations, reporting and certification
- monitoring and reporting on standards of student achievement
- expansion of the provision of the Western Australian curriculum Kindergarten to Year 10 and the Western Australian Certificate of Education (WACE) offshore.

We maintained internal systems and processes that ensured the Authority received independent advice and support from our staff, and that the data it collected and managed were protected.

As an independent statutory body with its functions prescribed in the *School Curriculum and Standards Authority Act 1997 (WA)*, the Authority tables its own [annual report](#) in the Western Australian Parliament.

### Teacher registration

We provided support services to the Teacher Registration Board of Western Australia, including to register teachers and accredit initial teacher education programs. We maintained internal processes and systems that ensured the Board received independent advice and support from our staff; the data it collected and managed were protected; and investigations remained confidential, with the best interests of children the paramount consideration.

The scheme of teacher registration administered by the Board is designed to ensure that only fit and proper persons are registered as teachers.

As an independent statutory body with its functions prescribed in the *Teacher Registration Act 2012 (WA)*, the Teacher Registration Board of Western Australia produces its own [annual report](#), which is included in this report.

Key performance indicators and budget matters related to the Board are included in the [Department's report](#).

### Non-government schools planning

We provided secretariat support to the Minister's Non-Government Schools Planning Advisory Panel. The panel provided advice to the Minister on 7 planning proposals seeking advance determination to establish a non-government school or to make a significant registration change.

### Non-government school registration

We provided secretariat services to the Non-Government School Registration Advisory Panel. Non-government school bodies may seek reviews of decisions by the Department or the Minister for Education and Training about registration of non-government schools. The panel reports to the Minister with its recommendations. The panel received one request for a review in 2021–22.

### Higher education

We provided secretariat services to the Western Australian Higher Education Council, chaired by the Minister for Education and Training and comprising the vice-chancellors of Western Australia's 5 universities. The council met 3 times in 2021–22 on matters of mutual interest between the universities and the state government.

Priority matters included:

- universities' responses to the COVID-19 pandemic, including addressing the wellbeing of students
- international education
- increasing the number of secondary school teacher graduates
- increasing the number of psychology graduates to meet the WA Government's 2021 election commitment to add at least 100 psychologists to WA schools over the next 4 years.

### Rural and remote education

We provided secretariat services to the Rural and Remote Education Advisory Council. Following a pause on meetings, partly due to the COVID-19 pandemic, meetings of the council recommenced in May 2021 under the leadership of a new chairperson, Ms Jodie Hanns MLA, and met once in 2021–22. The council comprises key education stakeholders and community representatives to address priority issues for rural and remote education.



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## General disclosures

### Ministerial directions

No directions were issued by the Minister for Education and Training in 2021–22 relevant to:

- the setting or achievement of desired outcomes or operational objectives
- investment activities
- financing activities.

### Good governance and compliance with public sector standards and ethical codes

Our commitment to promoting the highest standards of corporate governance, professional conduct and ethical behaviour continued through ensuring our practices complied with relevant obligations, such as [Public Sector Standards in Human Resource Management](#) and the [Code of conduct requirements in the Western Australian government sector](#).

In 2021–22, we led several initiatives to help foster a culture of integrity and provide assurance about the governance of the public school system. These included:

- promoting the [Code of Conduct](#) and Standards for the Department
- continuing work on a Department-wide Integrity Framework, aligned to the [Integrity Strategy for WA Public Authorities 2020–2023](#)
- conducting discipline investigations in accordance with the [Public Sector Management Act 1994 \(WA\)](#) and the Public Sector Commissioner's Instructions
- conducting formal reviews of incidents
- monitoring and responding to trends in business intelligence through the Corporate Executive, chaired by the Director General, which met 12 times
- re-engaging external members (including the Chair, Mr Colin Murphy PSM) for our independent Audit and Risk Committee, which met 4 times
- progressing the risk-based internal audit plan, with 8 strategic audits completed
- leading 8 major reviews of the Department's policies to better guide practices and achieve outcomes, with an additional 18 minor reviews
- launching a Fraud and Corruption Control Plan aimed to help staff identify and prevent fraud and corruption across the Department
- developing a new Conflicts of Interest policy
- ensuring mandatory Accountable and Ethical Decision Making training was available to all staff
- enhancing our Working with Children compliance controls in collaboration with the Department of Communities.

In addition to our independent Audit and Risk Committee, there are 2 governance committees that support our Corporate Executive: the Finance and Investment Committee and the People and Services Committee. These 2 committees monitor the Department's major projects and programs. At 30 June 2022, 45 major projects and 13 programs were underway. During 2021–22, we closed 17 projects and 3 programs.

We monitored staff records in compliance with the [Working with Children \(Criminal Record Checking\) Act 2004 \(WA\)](#) and conducted regular compliance reviews of schools and other Department worksites.

In 2021–22, 9 interim negative notices and 13 negative notices were issued to current Department of Education employees by the Department of Communities. Employees issued with an interim negative notice or negative notice are dismissed for repudiation of their employment contract.

We issued \$1,270,397 in reimbursements (\$1,351,527 in 2020–21) to staff and volunteers required to renew Working with Children cards as part of their employment.

In 2021–22, our Screening Unit processed 22,025 criminal record checks (21,019 in 2020–21) of prospective employees, volunteers, contractors and tertiary students undertaking practicums in the education and training sectors. The Screening Committee considered 50 cases, with 38 refused clearance as the convictions of these individuals were assessed to be in breach of the Department's Criminal Convictions Suitability Criteria (26 in 2020–21).

We conducted selection panel training to ensure all our recruitment processes and employment decisions were conducted in accordance with the Public Sector Commissioner's Instructions: Employment Standard and Filling a Public Sector Vacancy. In 2021–22, 102 staff members attended selection panel training. We conducted a review of the training program to ensure it is in line with new resources published by the Public Sector Commission.

We managed breach of Standard claims as required by the Public Sector Management (Breaches of Public Sector Standards) Regulations 2005 (WA). We completed 36 breach of Standard claims. Of these, no claims were upheld by the Public Sector Commission. We supported staff and improved compliance by reviewing processes and communicating opportunities for practice improvements to staff involved in the process.

### Complaints management process

We are committed to the effective management and resolution of complaints and notifications with a focus on prioritising student wellbeing. Complaints can be made in person, by telephone, in writing or online and may be received by the school, residential college, regional office, central services staff or the Standards and Integrity directorate.

In 2021–22, we formally established the Parent Liaison Office to:

- provide information, support and advice to parents, carers and members of the school community on the complaint management process and complaint resolution
- broker specialist advice in assisting with complex matters.

The office liaises with schools, education regional offices, central services staff, parents, carers and members of the school community. In 2021–22, we provided advice and support for 78 complaint processes.

To help parents, carers and community members access and navigate the complaints management process, we developed a [suite of resources](#).

Where complaints and notifications relate to staff conduct, we assess these in accordance with our Complaints and Notifications policy, Staff Conduct and Discipline policy and legislative requirements under the [Corruption, Crime and Misconduct Act 2003 \(WA\)](#).

### Freedom of information

The [Freedom of Information Act 1992 \(WA\)](#) creates a general right of access to documents held by all state and local government agencies. We are required to make available details about the types of documents we hold and assist the public to ensure personal information we hold about them is accurate, complete, up to date and not misleading.

In 2021–22, we updated our application form for the public to request information. The new form makes it clearer to the applicant what information is required and streamlines the process for payment and submission to the Department.

In 2021–22, we dealt with 142 applications for information, of which 98 applications were granted full or partial access and 22 were denied access, 5 were withdrawn and 17 are ongoing.

Details about the freedom of information process are in our Information Statement, available on [our website](#).

### Recordkeeping plans

In 2021–22, 12,574 staff completed the mandatory online recordkeeping awareness training, including 11,806 school staff. The online recordkeeping awareness training is compulsory for all new employees of the Department, and outlines the:

- recordkeeping obligations of government employees
- requirements to adhere to our recordkeeping plan.

In addition, 402 staff were trained to use our electronic document records management system (TRIM), including 8 staff as advanced users.

In 2021–22, visits to schools to provide training, advice and support on recordkeeping practices were replaced by webinars and online training due to the COVID-19 pandemic.

We reviewed and revised our online recordkeeping awareness training and intranet content relating to records management compliance.

We continued governing the disposal of school records, surveying schools about storage arrangements and moving school records from offsite storage to centralised storage.

Our recordkeeping plan is currently under review and will be submitted to the State Records Office of Western Australia in late 2022, as per legislative requirements. This review will reflect the current status of recordkeeping compliance across the Department.

### Disability access and inclusion plan outcomes

We continued to implement our *Disability Access and Inclusion Plan 2018–2023*, which identifies strategies to enhance equitable inclusion of people with disability in our schools, services and employment. It covers outcomes required under the Disability Services Regulations 2004 (WA) and the additional outcome of improving learning outcomes for students with disability.

In 2021, we:

- provided professional learning to over 12,300 school leaders, teachers and allied professionals to support students with disability and diverse learning needs
- developed 646 resources and 45 captioned videos for students who are deaf, hard of hearing or have vision impairment
- supported improving our digital accessibility through an external evaluation of our intranet, training for staff, and providing an accessibility and inclusivity section in our new communication style guide
- provided specialised [support for students with specific educational and engagement needs](#) through our Schools of Special Educational Needs.

### Expenditure on advertising and market research

In 2021–22, we incurred expenditure centrally of \$2.01 million with media advertising organisations, advertising agencies and market research organisations (refer to Table 6). There was no expenditure with polling and direct mail organisations.

**Table 6: Central expenditure on advertising and market research 2021–22**

Category and providers	Amount (\$)
<b>Media advertising organisations</b>	<b>1,168,489</b>
Carat Australia Media	981,112
Initiative Media	161,214
oOh!media	26,163
<b>Advertising agencies<sup>(a)</sup></b>	<b>735,300</b>
Ad Capital	35,911
Gatecrasher	133,033
Rare Creativethinking	566,356
<b>Market research organisations</b>	<b>106,889</b>
Advantage Communications and Marketing	29,415
Kantar	24,904
Metrix Consulting	47,120
Thinkfield	5,450

(a) Provided full range of creative services.

Source: Communications and Media, and Education Business Services

### Unauthorised use of credit cards

During 2021–22, staff reported 573 instances of unauthorised use of corporate credit cards with no cases referred for investigation. Forty-six of these were reported by central and regional services staff and 527 by school staff. Generally, unauthorised transactions were a result of cards being used in error. If repayment was not received within 5 working days, strategies were employed to recover the amount owing, including reminder notices and cancellation of cards.

The number of instances reported in 2021–22 increased by approximately 14% (69 instances) in comparison to the 2020–21 results (504 instances). For further information, refer to Table 7.

**Table 7: Unauthorised use of credit cards 2021–22**

Category	Amount (\$)
<b>Aggregate amount of personal use expenditure for 2021–22</b>	<b>37,031.42</b>
Aggregate amount of personal use expenditure settled by the due date (payment due within 5 working days)	28,366.59
Aggregate amount of personal use expenditure settled after the due date (after 5 working days)	8,664.94
Aggregate amount of personal use expenditure outstanding at 30 June 2022 <sup>(a)</sup>	-0.11

(a) All personal credit card use reported in 2021–22 has been settled. The repayments for personal use included rounding of \$0.11.

Source: Education Business Services

### Act of grace payments

During 2021–22, we made act of grace payments amounting to \$21,501.71. For further information, refer to Table 8.

**Table 8: Act of grace payments made in 2021–22**

Purpose	Payment date	Amount (\$)
Payment to creditors for canteen debts	September 2021	21,501.71
<b>Total</b>		<b>21,501.71</b>

Source: Education Business Services

### Pricing policies of services provided

We charge for goods and services rendered on a full or partial cost–recovery basis. We determined these fees in accordance with the Department of Treasury's *Costing and pricing government services* guidelines.

The *School Education Act 1999* (WA) and *School Education Regulations 2000* (WA) govern the setting of fees, charges and contributions for students in public schools.

The Education Service Providers (Full Fee Overseas Students) Registration Regulations 1992 (WA) prescribes fees for registration and re-registration of international education service providers in Western Australia.

Fees and charges associated with teacher registration were governed by the Teacher Registration (General) Regulations 2012 (WA) and the Teacher Registration (Accreditation of Initial Teacher Education Programmes) Regulations 2012 (WA). Refer to the Teacher Registration Board of Western Australia's [website](#) for its Schedule of Fees.

The School Curriculum and Standards Authority charged for its regulatory functions relevant to certification, assessment and examinations as prescribed by the School Curriculum and Standards Authority Regulations 2005 (WA).

Fees for residential colleges were prescribed in regulation 14(7) of the School Education (Student Residential Colleges) Regulations 2017 (WA).

### Annual estimates

In the 2022–23 Budget Statements, the estimates for the Department of Education and the School Curriculum and Standards Authority are consolidated within a single Division of the Consolidated Account Expenditure Estimates. The annual estimates representing the budget for the Department of Education excluding the School Curriculum and Standards Authority are in [Appendix 5](#).

### Board and committee remuneration

Members of boards and committees, as defined in Premier's Circular 2021/18: State Government Boards and Committees, were remunerated as determined by the Minister for Education and Training, on the recommendation of the Public Sector Commissioner. Details of these remunerations are in tables 9 to 13.

**Table 9: Teacher Registration Board of Western Australia remuneration 2021–22**

Position Member name	Term of appointment	Membership length (2021–22)	Remuneration		
			Type	Base salary/ sitting fee	Actual (2021–22)
<b>Chair</b>					
Margaret Collins	5 years	12 months	Annual	\$23,433	\$23,433
<b>Deputy Chair</b>					
Ron Dullard	5 years	12 months	Meeting	\$505	\$5,555
<b>Member</b>					
Casey Bakunowicz	2 years	12 months	Meeting	\$505	\$5,555
Nicole Brown	3 years	7 months	Meeting	\$505	\$3,535
Emily Donders	2 years	12 months	-	-	-
Kate Offer	3 years	12 months	Meeting	\$505	\$5,050
Melanie Sutherland	3 years	4 months	-	-	-
Julie Woodhouse	3 years	12 months	-	-	-
<b>Total</b>					<b>\$43,128</b>

Source: Teacher Registration

Table 10: Non-Government Schools Planning Advisory Panel remuneration 2021–22

Position Member name	Term of appointment	Membership length (2021–22)	Remuneration		
			Type	Base salary/ sitting fee	Actual (2021–22)
<b>Chair</b>					
Audrey Jackson	2 years and 11 months	12 months	Half/full day	\$380/580	\$1,140
<b>Member</b>					
Gavin Agacy	2 years and 11 months	12 months	-	-	-
Leith Brindle	2 years and 11 months	11 months	-	-	-
Anne Coffey	2 years and 11 months	12 months	-	-	-
Natalie Gulberti	2 years and 11 months	12 months	-	-	-
Giselle Lau	3 years	1 month	-	-	-
Lisa Powell	2 years and 11 months	12 months	-	-	-
Morena Stanley	2 years and 11 months	11 months	-	-	-
Llewellyn Woodford	3 years	1 month	Half day	\$250	-
<b>Total</b>					<b>\$1,140</b>

Source: Strategy and Policy

Table 11: School Curriculum and Standards Authority Board remuneration 2021–22

Position Member name	Term of appointment	Membership length (2021–22)	Remuneration		
			Type	Base salary/ sitting fee	Actual (2021–22)
<b>Chair</b>					
Emeritus Professor Patrick Garnett	5 years	6 months	Annual	\$37,380	\$18,115
Mrs Pauline White	5 years	6 months	Annual	\$37,380	\$19,265
<b>Member</b>					
Emeritus Professor David Andrich	2 years	12 months	Annual	\$23,475	\$23,475
Associate Professor Lennie Barblett	3 years	6 months	Annual	\$23,475	\$11,376
Ms Pauline Coghlan	4 years	12 months	Annual	\$23,475	\$23,475
Emeritus Professor Jill Downie	3 years and 8 months	2 months	Annual	\$23,475	\$1,715
Dr Lynette Henderson-Yates	3 years	12 months	Annual	\$23,475	\$23,475
Ms Lee Musumeci	1 year and 10 months	6 months	-	-	-
Ms Denise O'Meara	3 years and 6 months	12 months	Annual	\$23,475	\$23,475
Mrs Pauline White	3 years	6 months	Annual	\$23,475	\$11,376
<b>Total</b>					<b>\$155,747</b>

Source: School Curriculum and Standards

Table 12: School Curriculum and Standards Authority: Curriculum and Assessment Committee remuneration 2021–22

Position Member name	Term of appointment	Membership length (2021–22)	Remuneration		
			Type	Base salary/ sitting fee	Actual (2021–22)
<b>Chair</b>					
Ms Denise O'Meara	3 years and 6 months	12 months	Meeting	\$550	\$2,750
<b>Member</b>					
Mr Jeffrey Allan	4 years	12 months	Meeting	\$370	\$1,480
Associate Professor Caroline Barratt-Pugh	3 years and 3 months	5 months	Meeting	\$370	\$1,480
Ms Elizabeth Blackwell	4 years	12 months	-	-	-
Mr Martin Clery	4 years	12 months	-	-	-
Ms Amanda Connor	4 years	12 months	Meeting	\$370	\$1,110
Ms Fiona Forbes	2 years	12 months	-	-	-
Mr Armando Giglia	4 years	12 months	-	-	-
Ms Kya-Louise Graves	4 years	3 months	-	-	-
Ms Jillian Jamieson	2 years	12 months	Meeting	\$370	\$740
Ms Rosemary Simpson	4 years	3 months	Meeting	\$370	\$0
Ms Kristine Stafford	4 years	12 months	Meeting	\$370	\$1,850
Ms Bronwyn Tester	4 years	3 months	-	-	-
Ms Katherine Ward	3 years	2 months	-	-	-
Mr Roderick (Rod) Wood	2 years	12 months	Meeting	\$370	\$1,850
<b>Total</b>					<b>\$11,260</b>

Source: School Curriculum and Standards

Table 13: School Curriculum and Standards Authority: Standards Committee remuneration 2021–22

Position Member name	Term of appointment	Membership length (2021–22)	Remuneration		
			Type	Base salary/ sitting fee	Actual (2021–22)
<b>Chair</b>					
Ms Pauline Coghlan	4 years	12 months	Meeting	\$550	\$3,300
<b>Member</b>					
Ms Jocelyn Cook	4 years	12 months	Meeting	\$370	\$2,220
Ms Anne Ford	3 years	12 months	Meeting	\$370	\$1,110
Ms Melissa Gillett	2 years	12 months	-	-	-
Associate Professor Stephen Humphry	3 years	12 months	Meeting	\$370	\$1,480
<b>Total</b>					<b>\$8,110</b>

Source: School Curriculum and Standards

## Occupational safety, health and injury management

### We have undertaken a program of work to support the Department’s transition to the new *Work Health and Safety Act 2020 (WA)* and accompanying regulations, which came into effect on 31 March 2022.

- To enable staff to understand and comply with the new legislation and regulations:
- the Director General has updated the Department’s statement of intent and commitment to work health and safety
  - training options have been expanded to include modules for all staff and new training introduced for principals, managers and directors
  - related policies and procedures, information materials and tools for schools and worksites have been updated.

In 2020–21 and 2021–22, more time was lost with staff off work due to injury or disease than in 2019–20 (refer to our severity rate in Table 14). To reduce time lost, we trialled a new injury management model in the North Metropolitan Education Region to improve services and better support staff. Although the main impact of improved practices will not be fully realised until the end of a 3-year premium cycle, the evaluation of the one-year trial showed early indicators of:

- the positive impact on employee engagement
- better return to work outcomes
- more robust support for schools in managing injured workers and return to work programs
- a reduction in claim costs.

For details on our occupational safety and health performance indicators, refer to Table 14.

**Table 14: Occupational safety and health performance indicators 2019–20 to 2021–22**

Indicator	2019–20	2020–21	2021–22	Target <sup>(a)</sup>	Outcome
Number of fatalities	1	0	0	0	Target achieved
Lost time injury/disease incidence rate <sup>(b)</sup>	2.8	3.2	2.7	0 or 10% improvement on 2019–20	Target not achieved
Lost time injury/disease severity rate <sup>(c)</sup>	30.6	36.1	37.0	0 or 10% improvement on 2019–20	Target not achieved
% of injured workers returned to work within 13 weeks	75%	70%	77%	No target	-
% of injured workers returned to work within 26 weeks	85%	80%	89%	Greater than or equal to 80%	Target achieved
% of managers trained in occupational safety, health and injury management responsibilities, including refresher training within 3 years <sup>(d)</sup>	76%	88%	80%	Greater than or equal to 80%	Target achieved

(a) As defined by the Department of Mines, Industry Regulation and Safety.

(b) Number of incidents resulting in lost time per 100 full-time equivalent staff.

(c) Number of incidents resulting in lost time classified as severe per 100 incidents resulting in lost time.

(d) The figure is based on current principals who have ever completed the training by 30 June.

Source: Insurance Commission of Western Australia and Department of Education’s Workforce

### Asbestos awareness and management

The *National Strategic Plan for Asbestos Awareness and Management 2019–2023* (NSP) aims to eliminate asbestos-related diseases in Australia by preventing exposure to asbestos fibres. We undertook the following to meet the NSP priorities of asbestos awareness, identification and removal:

#### Asbestos awareness

- We have a comprehensive *Asbestos Management Plan* with procedural arrangements to ensure appropriate and timely management of any asbestos-related matter.
- Online asbestos awareness training is mandatory for all school principals (site managers), deputy principals, managers corporate services, head cleaners, senior gardeners and gardeners who work alone.
- We monitored mandatory asbestos awareness training compliance.
- Supporting material was made available to raise awareness about asbestos for all school staff. Principals are asked to distribute this as part of the new school year process for all school staff.

#### Identification

- All our sites have an asbestos-containing material (ACM) register that documents the location and condition of all known and suspected ACM identified through visual inspection.
- ACM registers are updated through formal audits that occur at intervals as recommended by an independent assessor, but not exceeding 3 years, and on an as-required basis to reflect details of any significant ACM removal.
- Our ACM registers are maintained by the Department of Finance and are available at each site.

#### Removal

- Where ACM with a risk rating of 1 or 2 is identified, it is remediated immediately by the Department of Finance.
- We allocated funding of \$3 million to remove ACM from schools considered a higher priority for removal.
- All ACM removal is managed through the Department of Finance as it manages all asbestos-related works. These works can only be undertaken by a suitably qualified contractor.



## Staff

During 2021–22, an average of 42,719 full-time equivalent (FTE) staff were employed. Of these, 57.4% were teachers, 30.4% were support staff, 6.8% were cleaners and gardeners, and 5.4% were administrative and clerical staff. School-based staff represented 96.2% of total FTE.

For further information about our staff, refer to tables 15 to 19 and figures 3 and 4.

Our average FTE increased by 1,131 FTE (2.7%) from 2020–21, mainly due to:

- additional school-based staff employed to meet growth in the number of student enrolments in existing schools, as well as staffing for new schools
- the delivery of election commitments in relation to school psychologists, specialised career practitioners and the expansion of the Alternative Learning Settings
- higher number of special needs education assistants in mainstream schools to support an increase in the number of students eligible for the individual disability allocation
- additional school officers in small to medium schools to meet administrative requirements of managing COVID-19 cases
- additional relief employees to backfill staff due to either COVID-19 or isolation.

Since the Public Sector Commissioner's instruction regarding the conversion and appointment of fixed-term contract and casual employees to permanency was released in August 2018, we have continued to review and oversee the employment arrangements of our fixed-term and casual staff. We are committed to permanency being the preferred form of employment.

Both teacher retirements and resignations increased in 2021 (refer to [Appendix 4](#)).



**Table 15: Our workforce demographics<sup>(a)</sup> 2021 and 2022**

Demographics	2021 (%)	2022 (%)
<b>Aboriginal and/or Torres Strait Islander people</b>	2.3	2.3
<b>Culturally and linguistically diverse people</b>	9.9	10.7
<b>People with disability</b>	1.2	1.2
<b>Age profile</b>		
People 24 years of age and under	4.2	4.6
People 25 to 44 years of age	41.3	41.9
People 45 years of age and over	54.5	53.5
<b>Gender breakdown of Senior Executive Service<sup>(b)(c)</sup></b>		
Female	36.0	40.0
Male	64.0	60.0
<b>Gender breakdown of school administrators<sup>(b)(d)</sup></b>		
<b>Primary</b>		
Female	68.7	69.9
Male	31.3	30.1
<b>Secondary</b>		
Female	56.7	58.4
Male	43.3	41.6

(a) Data as at June of each year.

(b) No employees were recorded as Indeterminate/Intersex in these positions in June 2021 or June 2022.

(c) Employees who are members of the Senior Executive Service (SES) under section 43 of the *Public Sector Management Act 1994* (WA).

(d) Defined as levels 3 to 6 under the School Education Act Employees' (Teachers and Administrators) General Agreement 2019 (WA).

Source: Workforce and Education Business Services, using Human Resource Minimum Obligatory Information Requirements (HRMOIR) data

**Table 16: Staff<sup>(a)</sup> by category 2017–18 to 2021–22**

Category	2017–18 <sup>(b)</sup>	2018–19	2019–20	2020–21	2021–22
Teaching <sup>(c)</sup>	22,878	23,031	23,303	23,802	24,524
Support <sup>(d)</sup>	11,447	11,674	11,944	12,454	13,004
Cleaning and gardening	2,573	2,593	2,763	3,197	2,902
Administrative and clerical <sup>(e)</sup>	1,938	1,907	2,001	2,135	2,289
<b>Total</b>	<b>38,836</b>	<b>39,205</b>	<b>40,011</b>	<b>41,588</b>	<b>42,719</b>

(a) Average financial year paid full-time equivalent staff rounded to nearest whole number.

(b) From 2017–18, the new Department of Education was formed, which included staff from the School Curriculum and Standards Authority and the former Department of Education, Department of Education Services, and Country High School Hostels Authority.

(c) Includes principals and deputy principals.

(d) Includes school clerical staff and education assistants.

(e) Includes staff in *Public Sector Management Act 1994* (WA) positions, and teaching and other staff employed under the *School Education Act 1999* (WA).

Source: Education Business Services

**Table 17: Staff<sup>(a)</sup> by operational area and category 2021–22**

Operational area	Teaching <sup>(b)</sup>	Support <sup>(c)</sup>	Cleaning and gardening	Administrative and clerical <sup>(d)</sup>	Total
Schools	24,483	13,002	2,897	705	41,087
Central strategic and corporate services	–	–	–	1,485	1,485
Regional offices	41 <sup>(e)</sup>	2	5	99	147
<b>Total</b>	<b>24,524</b>	<b>13,004</b>	<b>2,902</b>	<b>2,289</b>	<b>42,719</b>

(a) Average financial year paid full-time equivalent staff rounded to nearest whole number.

(b) Includes principals and deputy principals.

(c) Includes school clerical staff and education assistants.

(d) Includes staff in *Public Sector Management Act 1994 (WA)* positions, and teaching and other staff employed under the *School Education Act 1999 (WA)*.

(e) Includes Primary Extension and Challenge (PEAC) teachers and home education moderators.

Source: Education Business Services

**Table 18: School-related staff<sup>(a)</sup> by type of school and category 2021–22**

Type of school	Teaching <sup>(b)</sup>	Support <sup>(c)</sup>	Cleaning and gardening	Administrative and clerical <sup>(d)</sup>	Total
Community kindergarten	20	19	–	–	39
Primary <sup>(e)</sup>	12,839	7,013	1,544	24	21,420
District high	1,031	574	161	6	1,772
Kindergarten–Year 12 <sup>(f)</sup>	433	168	42	39	682
Secondary	8,417	2,952	1,110	550	13,029
Education support <sup>(g)</sup>	965	2,065	33	49	3,112
Specialist services <sup>(h)</sup>	778	211	7	37	1,033
<b>Total</b>	<b>24,483</b>	<b>13,002</b>	<b>2,897</b>	<b>705</b>	<b>41,087</b>

(a) Average financial year paid full-time equivalent staff rounded to nearest whole number.

(b) Includes principals and deputy principals.

(c) Includes school clerical staff and education assistants.

(d) Includes staff in *Public Sector Management Act 1994 (WA)* positions.

(e) Includes schools of the air and remote community schools.

(f) Includes School of Isolated and Distance Education.

(g) Includes language development schools and centres.

(h) Includes education services that do not directly enrol students such as camp schools, the schools of special educational needs, the School of Alternative Learning Settings, vacation swimming and Instrumental Music School Services. Residential colleges are included under Support.

Source: Education Business Services

**Table 19: School-based teaching staff<sup>(a)</sup> by category and education category<sup>(b)(c)</sup> 2022**

Category	Primary	Secondary	Education support	Total
Principal	571	171	66	808
Deputy principal	853	426	84	1,363
Head of department or program coordinator	20	1,049	7	1,075
Teacher	10,563	6,875	695	18,133
Guidance/counselling	183	129	30	342
<b>Total</b>	<b>12,190</b>	<b>8,649</b>	<b>882</b>	<b>21,721</b>

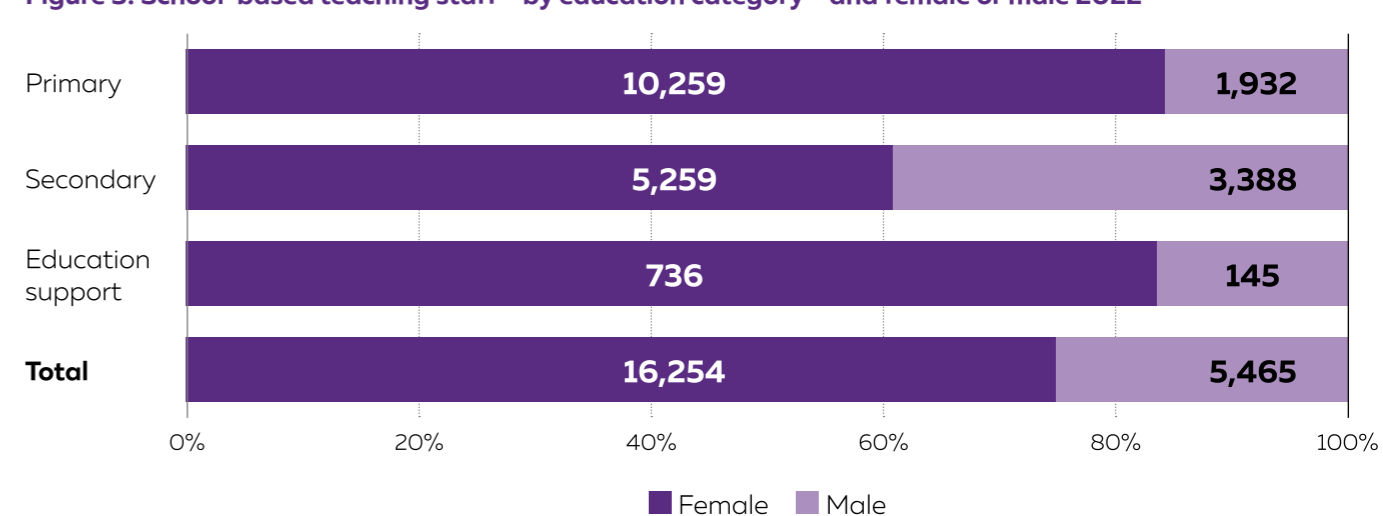
(a) Full-time equivalents at Semester 1 student census including teachers at community kindergartens. Based on counting method used for National Schools Statistics Collection that does not include staff on extended leave.

(b) Staff apportioned to education category based on proportion of students in each education category.

(c) Rows and columns may not add to totals due to rounding.

Source: System and School Performance

**Figure 3: School-based teaching staff<sup>(a)</sup> by education category<sup>(b)</sup> and female or male 2022<sup>(c)(d)</sup>**



(a) Full-time equivalents at Semester 1 student census including teachers at community kindergartens. Based on counting method used for National Schools Statistics Collection that does not include staff on extended leave.

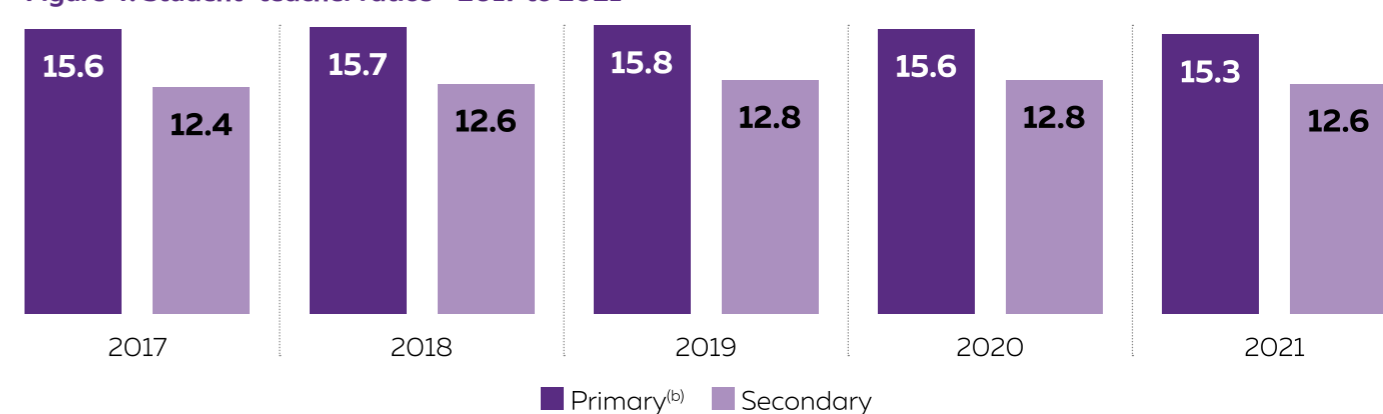
(b) Staff apportioned to education category based on proportion of students in each education category.

(c) Two staff recorded as Indeterminate/Intersex.

(d) For corresponding table, refer to [Appendix 4](#).

Source: System and School Performance

**Figure 4: Student–teacher ratios<sup>(a)</sup> 2017 to 2021**



(a) Ratios based on full-time equivalent students and full-time equivalent teaching staff at Semester 2.

(b) Excludes Kindergarten.

Source: System and School Performance



# TRBWA

Teacher Registration Board  
of Western Australia

# Teacher Registration Board of Western Australia Annual Report 2021–22

This annual report reflects the operations of the Teacher Registration Board of Western Australia in regulating the registration of teachers and accrediting initial teacher education programs.

#### Letter of transmittal

Ms Lisa Rodgers  
Director General  
Department of Education

Dear Ms Rodgers

In accordance with section 114 of the *Teacher Registration Act 2012 (WA)*, I am pleased to submit the annual report of the Teacher Registration Board of Western Australia, for the period 1 July 2021 to 30 June 2022, for inclusion in the annual report of the Department of Education.

Yours sincerely

Margaret Collins  
Chairperson  
Teacher Registration Board of Western Australia

22 August 2022



## Chairperson's report

### It was yet another year requiring us to adapt to the ongoing challenges presented by COVID-19. I would like to acknowledge the resilience and commitment of staff who continue to deliver our regulatory services to a high level while maintaining quality customer service.

During the year, we welcomed a new member, Melanie Sutherland, a primary school principal with the Department of Education who is a well-regarded and experienced educator. We also farewellled Nicole Brown who completed her term. On behalf of the Board and secretariat, I would like to congratulate Melanie on her appointment and extend appreciation and thanks to Nicole for her expertise and considered and valued contribution to the Board.

It is in the best interests of children to ensure that there continues to be a supply of registered teachers who meet the requirements to provide safe and supportive learning environments. We worked with education sectors to respond to teacher shortages related to COVID-19. This will no doubt be an issue that will continue to have impact in the short to medium term. It is a time that requires agile and adaptive responses, and we look forward to supporting our education stakeholders to manage these issues.

The registration of teachers is critical to ensuring the safety and welfare of children in educational venues. We continued to collaboratively engage with state government agencies and other authorities that have a focus on the best interests of children. This included the Department of Education, Catholic Education Western Australia and the Association of Independent Schools of Western Australia, as well as the Department of Communities, the Commissioner for Children and Young People and the Western Australia Police Force.

We have monitored with interest the introduction of a uniform scheme for the automatic mutual recognition of occupational registrations to facilitate automatic deemed registration. While a 5-year exemption from the scheme has been approved for the occupation of teaching in Western Australia, we will continue to contribute to a national information sharing initiative between teacher regulatory authorities to enhance regulatory decision-making in the interests of child safety. This exemption means there is no change to existing mutual recognition arrangements. Applicants from other Australian states and territories and New Zealand may continue to apply under mutual recognition to be registered as teachers in Western Australia.

A key focus of our registration work has been the renewal of Full Registration for many teachers. About every three and half years, we experience an 18 month 'spike' in renewal numbers associated with teachers who were first registered between 2004 and 2005. Between September 2020 and June 2022, we renewed almost 30,000 registrations.

We continued to support the development of suitable digital solutions to meet the needs of our stakeholders. Significant work has been done in the development and testing phases of a replacement for the ICT system that underpins our registration operations and customer facing online services. Ongoing 'business as usual' work continues to maintain current online services and ensure the needs of applicants and individual teachers are supported.

We continued to work collegiately with our Western Australian higher education providers and acknowledge the important role they play in ensuring high quality initial teacher education programs are delivered to pre-service teachers.

Working within a national system, we have established strong links with our regulatory counterparts around Australia and in New Zealand, and the Australian Institute of Teaching and School Leadership (AITSL). We have continued to collaborate on national projects relating to the registration of teachers, child safety and the accreditation of initial teacher education programs.

We are given secretariat support by the Department of Education. I extend my thanks to Lisa Rodgers, Director General, for the continued support provided to us by the Department. I would also like to acknowledge and thank the Director, Teacher Registration and all the Teacher Registration directorate staff for their professionalism and ongoing support to the Board.

Finally, I also express my appreciation to all Board members, as well as those who serve on or chair a committee of the Board. I respect and appreciate the commitment, integrity and experience each member contributed to our valuable work.

I look forward to continuing to work with the Western Australian education sector in the year ahead to serve the public interest by ensuring the professional, competent and safe practice of teaching.

On behalf of the Teacher Registration Board of Western Australia, I am pleased to present our 2021-22 annual report.



Margaret Collins  
Chairperson





## About the Board

**As the teacher regulatory authority in Western Australia, the Board is responsible for registering teachers, including renewing teacher registration, and administering the teacher disciplinary and impairment review processes. We are also responsible for accrediting initial teacher education programs delivered by Western Australian higher education providers.**

We maintain an up-to-date register of teachers, and have developed and published:

- professional standards for teachers
- accreditation standards for initial teacher education programs
- a professional learning activities policy.

In performing our role, our paramount consideration is the best interests of children.

### The relevant legislation

The Board was established in December 2012 under the *Teacher Registration Act 2012 (WA)*.

We operate in accordance with the Teacher Registration Act and its subsidiary legislation: the Teacher Registration (General) Regulations 2012 (WA) and the Teacher Registration (Accreditation of Initial Teacher Education Programmes) Regulations 2012 (WA).

### Our vision

A quality and contemporary regulator of the Western Australian teaching profession that operates in the best interests of children.

### Our purpose

Serving the public interest in Western Australia by ensuring that teachers are registered and initial teacher education programs are accredited in accordance with the Teacher Registration Act.

### Our values

**Integrity:** We act with integrity, responsibility and transparency.

**Excellence:** We set standards of excellence and strive to achieve them.

**Service:** We are responsive, efficient and effective.

**Fairness and Respect:** We treat everyone fairly, with empathy and respect.

### Our members

Our members are appointed by the Minister for Education and Training and must include an Australian lawyer and at least 3 currently registered teachers.

At 30 June 2022, the Board members were:

- Margaret Collins (Chairperson) – former Regional Executive Director, South Metropolitan Education Region, Department of Education
- Ron Dullard AO (Deputy Chairperson) – former Director, Catholic Education Western Australia
- Casey Bakunowicz – Assistant Principal, St Denis School, Joondanna
- Emily Donders – Head of Humanities and Social Science, Bob Hawke College, Subiaco
- Kate Offer – Deputy Head of School (Learning and Teaching), Law School, The University of Western Australia
- Melanie Sutherland – Principal, Waggrakine Primary School
- Julie Woodhouse – Principal, Butler Primary School.

There was one change to our membership during 2021–22. Nicole Brown completed her term and Melanie Sutherland was appointed.

In 2021–22, we formally met 11 times and considered 27 items out of session.



**Back row (left to right):** Julie Woodhouse, Ron Dullard, Casey Bakunowicz

**Front row (left to right):** Emily Donders, Margaret Collins (Chairperson), Melanie Sutherland

**Absent:** Kate Offer

### Governance framework

Under the Teacher Registration Act we must establish at least one disciplinary committee and an impairment review committee. We may establish other committees to help us perform our functions.

We are supported by:

- 2 disciplinary committees which consider complaints we refer to them
- an impairment review committee which considers impairment matters we refer to them
- an interim disciplinary order committee which has the authority to make an interim disciplinary order where there is the risk of imminent injury or harm to the physical or mental health of any person.

For information about the activities of these committees in 2021–22, refer to [Disciplinary and impairment matters](#).

The Department of Education's Teacher Registration directorate provides secretariat support to the Board which includes:

- processing teacher registration applications and initial teacher education program accreditation applications for our consideration
- assisting us to administer our disciplinary function
- supporting our work on policy matters.

We have delegated certain powers such as granting teacher registration to the Director, Teacher Registration, who refers matters that require further examination to us.

Refer to the Department of Education's annual report for [financial statements and performance indicators](#) related to the Teacher Registration directorate and the Board's remuneration.

Our operations are funded by fees collected in accordance with the Teacher Registration Act and the Department of Treasury's [Costing and Pricing Government Services](#) guidelines. During 2021–22, there were no changes to our fees.

### Key achievements

#### Registration renewal peak

Cyclical peaks in the renewal of Full Registration arise approximately every three and a half years for an 18-month period.

We processed almost 30,000 renewal applications since September 2020 with 65% of these finalised in 2021–22.

#### Supporting the challenges of teacher supply

In addition to managing the peak in renewal applications, we registered a higher number of teachers under Limited Registration. This was in response to teacher supply issues associated with the impact of COVID-19.

#### Strengthening child safety

We continued to play a significant role in promoting and protecting children's safety through our scheme of teacher registration. We worked with regulators, national authorities and other relevant agencies to ensure that only fit and proper teachers are registered to teach in Western Australia.

As the regulator of teaching in Western Australia, we have regard to the nationally developed 'Best Practice Framework for Strengthening Child Safety and Wellbeing through the Regulation of Teachers'.

#### National partnerships

We continued to work with stakeholders on projects of national significance, including the:

- development of professional learning to support teachers in determining proficiency against the Australian Professional Standards for Teachers
- strengthening of child safety
- suitability to teach
- information exchange between teacher regulatory authorities.

#### Automatic mutual recognition of occupational registrations

Teachers who hold teacher registration in other Australian states or territories or in New Zealand may apply for registration with the Board through mutual recognition. The Australian Government and state and territory governments have agreed to introduce a uniform scheme for the automatic mutual recognition of occupational registrations to facilitate automatic deemed registration.

A 5-year exemption from the automatic deemed registration scheme has been approved for the occupation of teaching in Western Australia. This means in Western Australia there is no change to existing mutual recognition arrangements.

### Policy framework

We reviewed our policy framework and put in place an improved process for the timely review of policies and guidelines. Led by a policy reference group, the *Fit and Proper policy* and *Serious Misconduct policy* were reviewed and updated, following stakeholder engagement.

In April 2022, we launched the *TRBWA regulatory approach* including a good practice framework for regulatory decision-making. This work supported our vision to be a quality and contemporary regulator operating in the best interests of children. We will continue to embed the approach within our regulatory practice.

### Significant issues for the next financial year

#### Teacher registration systems development

Work towards the replacement of our core database continued, noting we had anticipated completion of the work in the first quarter of 2022. A revised schedule has been developed, providing for significant testing before implementation. It is anticipated that the transition to the new database will be completed in 2022-23.

#### Review of the Teacher Registration Act

Following a review of the Teacher Registration Act tabled in the Western Australian Parliament in September 2018, an amending Bill has been drafted for introduction into parliament in the second half of 2022.

#### Initial teacher education reform

In February 2022, the report of the Quality Initial Teacher Education Review was released by the Australian Government, including recommendations related to initial teacher education. We will monitor proposals arising from the recommendations and continue to engage with:

- the Australian Institute for Teaching and School Leadership
- state and territory teacher regulatory authorities
- initial teacher education providers
- other stakeholders

about developments in the initial teacher education space.

## Our activities

### Regulatory activity

#### Teacher registration

All teachers teaching in schools and other educational venues in Western Australia, such as a centre-based education and care service (long day care) and the juvenile detention centre, must be registered with us.

To meet [registration requirements](#), applicants must:

- be appropriately qualified
- have the necessary English language skills
- meet the required professional standards for the relevant registration category
- be fit and proper persons.

To renew registration, we must be satisfied that the teacher continues to meet the requirements for their category of registration. We only renew Provisional Registration where there are exceptional circumstances.

At 30 June 2022, 56,751 teachers were registered with the Board (refer to Table 1). The increase in the number of individuals registered to teach under Limited Registration is due to COVID-19 and the associated workforce supply issues.

**Table 1: Teachers registered at 30 June by category 2018 to 2022**

Category	2018	2019	2020	2021	2022
Full Registration	42,994	44,083	44,970	45,019	44,417
Provisional Registration	5,913	5,721	5,201	5,271	5,627
Non-Practising Registration	4,490	4,289	4,271	4,655	5,335
Limited Registration	648	643	701	765	1,372
<b>Total</b>	<b>54,045</b>	<b>54,736</b>	<b>55,143</b>	<b>55,710</b>	<b>56,751</b>

During 2021-22, we received 22,563 teacher registration applications and approved 20,886 applications (refer to Table 2).

Based on the mutual recognition principle, we registered 605 teachers who were registered in another Australian state or territory or in New Zealand.

**Table 2: Applications received and approved by type 2020-21 and 2021-22<sup>(a)</sup>**

Type of application	2020-21		2021-22	
	Received	Approved	Received	Approved
New registration	3,545	3,280	4,052	3,948
Renewal of registration	9,353	8,788	15,116	13,851
Move registration category	2,591	2,553	3,174	2,875
Extension of Non-Practising Registration <sup>(b)</sup>	103	93	221	212
<b>Total</b>	<b>15,592</b>	<b>14,714</b>	<b>22,563</b>	<b>20,886</b>

(a) Number of applications received in one year may not be the same as number approved that same year as applications may be processed in subsequent years.

(b) The extension of Non-Practising Registration may only be approved when there are extenuating circumstances.



Applicants can progress to Full Registration from either Provisional Registration (including early career teachers) or Non-Practising Registration (refer to Table 3). Applicants must provide evidence that they meet the proficient level of the Professional Standards for Teachers in Western Australia, as well as meeting the other requirements.

**Table 3: Approved applications to transition to Full Registration 2020–21 and 2021–22**

	2020–21	2021–22
Provisional to Full Registration	1,434	1,159
Non-Practising to Full Registration	338	371

#### Board determinations

We have delegated the granting of teacher registration to the Director, Teacher Registration. Applications considered by the director to require further examination are referred to us.

During 2021–22, we refused 41 of the 89 applications referred to us for further examination, as they did not meet one or more of the requirements for registration or the renewal of registration (refer to Table 4).

**Table 4: Applications considered and refused by registration requirements 2020–21 and 2021–22**

	2020–21		2021–22	
	Considered	Refused	Considered	Refused
<b>One requirement considered</b>				
Qualifications	10	6	26	6
English language	23	13	48	27
Professional standards	0	0	0	0
Qualifications/skills/expertise <sup>(a)</sup>	1	0	0	0
Fit and proper	6	1	11	4
<b>More than one requirement considered</b>				
Qualifications and English language	4	4	4	4
Qualifications and professional standards	1	1	0	0
English language and fit and proper	1	1	0	0
<b>Total</b>	<b>46</b>	<b>26</b>	<b>89</b>	<b>41</b>

(a) Specific to applications for Limited Registration.

#### Providing advice to prospective applicants

Prospective applicants can seek written advice from us on whether they meet the qualification requirements for registration, or if they would meet the fit and proper requirements for registration.

Of the 78 requests for qualifications advice finalised in 2021–22, 60 were determined by the Director, Teacher Registration as meeting requirements. The remaining 18 were considered by us, with 11 determined as not meeting requirements.

We received 2 requests for fit and proper advice from prospective applicants. We determined that one would be considered fit and proper, while the other was not finalised in 2021–22.

#### Annual teacher registration fee

Registered teachers are required to pay an annual fee by 31 March each year to maintain registration.

In February 2022, we raised 56,621 invoices for the annual fee. The registrations of 1,307 teachers were cancelled, as they did not pay their annual fee by 5 May 2022.

At 30 June 2022, we had reinstated the registrations of 112 teachers whose non-payment was due to extenuating circumstances.

#### Unregistered teaching

When a concern about unregistered teaching is identified, the case is managed to ensure the obligations of the teacher and the employer are met. No unregistered teaching matters were referred for prosecution in 2021–22.

#### Review by the State Administrative Tribunal (SAT)

Teachers dissatisfied with a decision we made related to registration can appeal to the SAT. In 2021–22, none of our decisions were appealed to the SAT.

#### Disciplinary and impairment matters

Our paramount consideration in dealing with disciplinary and impairment matters is the best interests of children. The Teacher Registration Act requires that only fit and proper people be registered as teachers, and places obligations on teachers, employers and certain other parties.

Complaints may also be made to us about registered teachers, or a person who was a registered teacher at the time the alleged conduct occurred. More than one complaint may be received for a matter.

In 2021–22, we received 45 notifications and 8 complaints (refer to Table 5) relating to 52 matters.

#### Notifications required by the Teacher Registration Act and complaints about teachers

Notifications are received about registered teachers from employers, teachers, the Commissioner of Police and the Director of Public Prosecutions. More than one notification may be received for a matter.

**Table 5: Notifications and complaints received 2020–21 and 2021–22<sup>(a)(b)</sup>**

	2020–21	2021–22
<b>Notifications from teachers</b>		
Legal actions (section 38)	5	2
Loss of qualifications (section 39)	0	0
Issued Working with Children Negative Notice (section 40)	0	0
<b>Notifications from Director of Public Prosecutions or Commissioner of Police (section 41)</b>	3	1
<b>Notifications from employers</b>		
Serious incompetence (section 42)	13	6
Serious misconduct (section 42)	30	36
<b>Complaints from the public/other (section 51)</b>	17	8
<b>Total</b>	<b>68</b>	<b>53</b>

(a) As per the specified section in the Teacher Registration Act.

(b) More than one notification or complaint may be received for a matter.

The status of ongoing and new matters is shown in Table 6.

**Table 6: Status of ongoing and new matters at 30 June 2022<sup>(a)</sup>**

Status of matters	2021–22
<b>Matters ongoing at 30 June 2022</b>	
Still to be decided (section 51(3)(a))	5
Investigations continuing (section 53(2))	18
<b>Completed during the reporting period</b>	
Cancellation of registration (section 27(2)(b))	7
Complaint not required (section 45(e))	3
Other person or authority (section 57(1)(a))	22
Not within power (section 57(1)(b))	4
Without substance (section 57(1)(c))	2
<b>Referred during the reporting period</b>	
Disciplinary Committee (section 53(1)(c))	8
Impairment Review Committee (section 53(1)(d))	0
State Administrative Tribunal (section 53(1)(e))	6
<b>Total</b>	<b>75</b>

(a) As per the specified section in the Teacher Registration Act.

### Disciplinary committee

Eight matters were referred to a disciplinary committee in 2021–22. The notifications for 5 of these were received in a previous reporting period.

Of the 8 matters, 5 have been finalised and the remaining 3 are ongoing.

Of the 5 finalised matters:

- 1 teacher received a reprimand and a fine
- 1 teacher received a period of suspension and their Full Registration was substituted for Provisional Registration
- 2 teachers did not provide consent for the committee to deal with the matter and we subsequently referred these to the State Administrative Tribunal
- 1 was held in abeyance.

### Impairment review committee

No matters were referred to the impairment review committee in 2021–22.

### Referral to the State Administrative Tribunal (SAT)

We referred 6 matters to the SAT in 2021–22. Of these, 1 was finalised and 5 are ongoing.

The SAT ordered the registration of one teacher be cancelled and that they be disqualified from applying for registration for a period.

Of the 2 ongoing matters from 2020–21 the SAT ordered:

- a teacher to be disqualified from applying for registration for a period
- the registration of the other be suspended for a period.

### Interim disciplinary orders

We have the authority to make interim disciplinary orders that include placing conditions on registration or suspending registration. The interim disciplinary order committee and the Director, Teacher Registration under delegation from the Board also have this authority.

An interim disciplinary order may be made where an activity involves a risk of imminent injury or harm (section 59 of the Teacher Registration Act) or if a teacher is charged with a sexual offence involving a child (section 60 of the Act).

The interim disciplinary order committee met to consider one matter pursuant to section 59(b) of the Act which was issued in 2020–21. The interim disciplinary order was revoked.

The Director, Teacher Registration made 5 'section 60' interim disciplinary orders. Subsequent to these orders being made in each instance, a negative notice was issued resulting in the cancellation of registration.

Unless the order is revoked, we must refer all matters for which an interim disciplinary order has been made to the SAT within 14 days. As all the interim disciplinary orders were revoked, we were not required to refer any of these matters to the SAT.

### Accreditation of initial teacher education programs

We are responsible for accrediting initial teacher education (ITE) programs delivered by Western Australian higher education providers. The accreditation of ITE programs is directly linked to teacher registration. For a person to be eligible for Full, Provisional or Non-Practising Registration under the Teacher Registration Act, they must have a teaching qualification from an accredited program or one that we recognise as equivalent to such a qualification.

Applications from ITE providers for program accreditation or re-accreditation are assessed against the Western Australian Standards for the Accreditation of Initial Teacher Education Programs by a panel of education experts we appoint. The standards are based on nationally agreed accreditation standards.

Approved programs are accredited for up to 5 years and recognised for the purposes of teacher registration by other Australian state and territory teacher regulatory authorities. For the number of accredited ITE programs in Western Australia, refer to Table 7.

During 2021–22, we approved the accreditation of 1 new teacher education program and the re-accreditation of 5 existing programs. At 30 June 2022, the assessment of 1 application for initial accreditation was ongoing.

**Table 7: Accredited initial teacher education programs at 30 June 2020–21 and 2021–22**

ITE programs	Undergraduate		Postgraduate		Total	
	2020–21	2021–22	2020–21	2021–22	2020–21	2021–22
Early childhood	3	3	1	1	4	4
Early childhood/primary	1	1	2	2	3	3
Primary	5	5	3	3	8	8
Primary/secondary	1	1	0	0	1	1
Secondary	7	7	4	5	11	12
Early childhood/primary/secondary	0	0	1	1	1	1
<b>Total</b>	<b>17</b>	<b>17</b>	<b>11</b>	<b>12</b>	<b>28</b>	<b>29</b>

### Stakeholder engagement

We aim to provide clear and consistent information about registration requirements and processes to assist stakeholders understand our regulatory and compliance requirements. In addition, engagement with stakeholders provides the opportunity to improve our regulatory services.

In 2021–22, we published *TRBWA regulatory approach* providing information about how we perform our regulatory role, as well as *Professional standards – Direct assessment of evidence* and *Advice to employers and principals – Limited Registration for final year pre-service teachers* information sheets.

Employers of teachers are contacted annually about their obligations under the Teacher Registration Act and are reminded:

- to provide notifications when required
- to appoint, employ or engage only registered teachers to teach in educational venues, including in accordance with any conditions on their registration
- of the renewal of registration process
- of the due date for payment of the annual fee
- of the benefits of using the Teacher Registration Information (Professional) online service (TRIP).

Teacher Registration directorate staff delivered face-to-face and online presentations to final year pre-service teachers, early career and returning teachers about the requirements and process for registration.

In 2021–22, formerly registered teachers and teachers holding Non-Practising Registration were provided with information about opportunities to re-engage in teaching due to the current shortage of casual and relief teachers.

We continued to support the Australian Teacher Workforce Data Initiative by providing registered teachers with access to the 2021 Australian Teacher Workforce Data Teacher Survey. This data collection provides insights into the national teacher workforce.

We continued to engage with other regulatory authorities, education sector representatives and higher education providers to exchange information, provide advice and guidance on regulatory requirements and seek feedback on our regulatory services.

Feedback from applicants and teachers is important to us and informs improvements to regulatory services, online services, communication and policies. Feedback can be made in person, by email or by mail.

Feedback on our annual report can be sent to [feedback@trb.education.wa.edu.au](mailto:feedback@trb.education.wa.edu.au).

**End of Teacher Registration Board of Western Australia Annual Report 2021–22.**

# Key performance indicators and financial statements

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## Certification of key performance indicators

I hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the performance of the Department of Education, and fairly represent the performance of the Department for the year ended 30 June 2022.



Lisa Rodgers  
**Director General**  
(Accountable Authority)

26 August 2022

## Certification of financial statements

The accompanying financial statements of the Department of Education have been prepared in compliance with the provisions of the *Financial Management Act 2006* (WA) from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2022 and the financial position as at 30 June 2022.

At the date of signing we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.



Lisa Rodgers  
**Director General**  
(Accountable Authority)

26 August 2022



Philippa Beamish Burton  
**Chief Finance Officer**

26 August 2022



### Auditor General

#### INDEPENDENT AUDITOR'S REPORT 2022 Department of Education

To the Parliament of Western Australia

### Report on the audit of the financial statements

#### Opinion

I have audited the financial statements of the Department of Education (Department) which comprise:

- the Statement of Financial Position at 30 June 2022, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended
- Administered schedules comprising the Administered assets and liabilities at 30 June 2022 and the Administered income and expenses by service for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Department of Education for the year ended 30 June 2022 and the financial position at the end of that period
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

#### Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Responsibilities of the Director General for the financial statements

The Director General is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, the Director General is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Department.

#### Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.augasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.augasb.gov.au/auditors_responsibilities/ar4.pdf).

### Report on the audit of controls

#### Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Department of Education. The controls exercised by the Director General are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Department of Education are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2022.

#### The Director General's responsibilities

The Director General is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

#### Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

### Report on the audit of the key performance indicators

#### Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Department of Education for the year ended 30 June 2022. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Department of Education are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2022.

#### The Director General's responsibilities for the key performance indicators

The Director General is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal control as the Director General determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Director General is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

#### Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### **My independence and quality control relating to the report on financial statements, controls and key performance indicators**

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### **Other information**

The Director General is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

#### **Matters relating to the electronic publication of the audited financial statements and key performance indicators**

This auditor's report relates to the financial statements and key performance indicators of the Department of Education for the year ended 30 June 2022 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Caroline Spencer  
Auditor General for Western Australia  
Perth, Western Australia  
31 August 2022



## Key performance indicators

Reporting of key performance indicators enables senior management to assess and monitor the extent to which we achieve our government-desired outcome, and ensures we are accountable to the community for our performance.

### Government goal

Safe, strong and fair communities: Developing healthy and resilient communities

### Desired outcome

School students across Western Australia have access to high quality education

### Services

1. Public primary education
2. Public secondary education
3. Regulation and non-government sector assistance
4. Support to the School Curriculum and Standards Authority

This section presents effectiveness indicators that show how well we met our desired outcome and efficiency indicators that show how efficiently we delivered our 4 services in 2021–22. The indicators are as per our approved outcome-based management (OBM) framework.

Supplementary information relating to our key performance indicators in the appendices is not audited by the Office of the Auditor General.

### Effectiveness indicators

#### Outcome: School students across Western Australia have access to high quality education

We aim to provide everyone aged 4 to 17 years (at 30 June) in Western Australia with access to education through the public school system, irrespective of their location, circumstances and whether that provision is taken up or not.

Two approaches are used to measure how well we achieve this aim:

- The rate of participation in education gives an indication of the extent to which school-aged Western Australian residents are engaged in some form of education during the senior secondary years. The rate includes data spanning the main forms of education, including public and non-government schools, vocational education and training, and university.
- The apparent retention rate is the second measure of our success in providing access to education through the public system. Prior to 2020, the apparent retention rate was from Year 8 to Year 12. From 2020, it is from Year 7 to Year 12. This is because the 2020 Year 12 cohort was the first cohort to commence secondary school in Year 7.

Our other indicators provide measures of the extent to which students achieve high standards of learning:

- The WACE achievement rate shows the percentage of Year 12 public school students who achieved the Western Australian Certificate of Education (WACE) qualification, the criterion for overall success in school in WA.
- Student achievement prior to Year 12 is shown using indicators that measure the percentage of public school students in Years 3, 5, 7 and 9 who achieve proficiency standards in national reading and numeracy tests.

#### Rate of participation in education

This rate shows the proportion of the state’s estimated resident population of 15, 16 and 17-year-olds who are participating in some form of education.

Participation rates for 2017 to 2021 are in Table 20 with rates by gender in [Appendix 3](#).

These ages align to Years 10, 11 and 12. The rate includes young people of these ages who either:

- were enrolled in public or non-government schools at the Semester 2 student census
- attended vocational education and training during the year
- attended university during the year.

The target in the 2021–22 Budget Papers was based on the higher of the preliminary actual for 2019 and the estimated actual for 2020, rounded up to the next integer, using the latest available data at the time of the 2021–22 State Budget.

To ensure students are only counted once, students attending both school and vocational education and training are only counted in the school data.

**Table 20: Participation rate (%) of persons aged 15 to 17 years engaged in some form of education 2017 to 2021<sup>(a)(b)(c)</sup>**

2017	2018	2019	2020	2021	Target for 2021–22
96.0	97.7	97.0	96.1	95.5	100

(a) Based on Australian Bureau of Statistics preliminary estimates of resident population (age at 30 June) and data collected from public and non-government schools (Semester 2 student census, age at 1 July), universities (age at 30 June), and vocational education and training (VET) providers (age at 30 June).

(b) University enrolment data for 2021 is an estimate based on 2020 university enrolment data and an annual compound growth factor calculated from university enrolment data across the previous 4 years.

(c) Revised figures for 2017 to 2020 due to updated data for 2020 university and VET enrolments, and estimates of resident population in 2017 to 2020. Figures published in our 2020–21 annual report were 2017: 96.2%, 2018: 98.1%, 2019: 97.8%, and 2020: 99.4%.

Source: System and School Performance, using data from the Australian Bureau of Statistics, Department of Training and Workforce Development and the Australian Government Department of Education



### Retention in public schooling

The extent to which students continue to participate in public school education is indicated by the apparent secondary retention rate. From 2020, this is the number of full-time students in Year 12 expressed as a percentage of the number of full-time students who enrolled in Year 7 five years earlier. Prior to 2020, the retention rate was based on the number of full-time students who enrolled in Year 8 four years earlier (the start of secondary school at that time). Retention rates for 2017 to 2021 are in Table 21 with rates by subgroup in [Appendix 3](#).

The apparent retention rate does not account for net changes to the school population caused by interstate and overseas migration, or students moving between school sectors.

The target in the 2021–22 Budget Papers was based on the higher of the 2 most recent years' performance at that time (2019 Year 8 to Year 12, and 2020 Year 7 to Year 12), rounded up to the next integer.

**Table 21: Apparent secondary retention rate (%) of public school students 2017 to 2021<sup>(a)(b)(c)</sup>**

2017	2018	2019	2020	2021	Target for 2021–22
80.1	81.4	81.6	81.5	80.4	82

(a) Excludes Canning College and Tuart College students, part-time and international students, and mature-aged students at senior campuses.

(b) Calculated using the number of students in the Semester 2 student census.

(c) Prior to 2020, the apparent retention rate was from Year 8 to Year 12. From 2020, the apparent retention rate is from Year 7 to Year 12. This change is because the 2020 Year 12 cohort was the first cohort to commence secondary school in Year 7.

Source: System and School Performance

### WACE achievement by Year 12 public school students

To achieve the Western Australian Certificate of Education (WACE) qualification, students must meet criteria established by the School Curriculum and Standards Authority. For 2021, students had to:

- demonstrate the Authority's minimum standards of literacy and numeracy
- complete at least 20 units (or equivalent) that met the breadth and depth of study requirements
- complete one of the following:
  - at least 4 Year 12 Australian Tertiary Admission Rank (ATAR) courses
  - at least 5 Year 12 General courses (or a combination of General and up to 3 Year 12 ATAR courses) or equivalent
  - a certificate II (or higher) vocational education and training (VET) qualification in combination with ATAR, General or Foundation courses
- achieve a grade of C or better in 14 course units (or equivalent) of which at least 6 must be completed in Year 12.

The WACE achievement rate shows the percentage of Year 12 students enrolled in a public school in Semester 2 who achieved the WACE qualification that same year. The rates for 2017 to 2021 are in Table 22 with further breakdowns in [Appendix 3](#).

The target in the 2021–22 Budget Papers was based on the higher of the 2 most recent years' performance at that time (2019 and 2020), rounded up to the next integer.

**Table 22: WACE achievement rate (%) of Year 12 public school students 2017 to 2021<sup>(a)(b)</sup>**

2017	2018 <sup>(c)</sup>	2019	2020	2021	Target for 2021–22
79.5	80.5	80.7	81.7	81.1	82

(a) Year 12 full-time students in the Semester 2 student census.

(b) Year 12 WACE achievement data from the School Curriculum and Standards Authority and taken at a point in time. Data may be updated after this time for a variety of reasons such as students successfully appealing their results.

(c) A few registered training organisations did not complete VET certification for some public school students in time to be included in the 2018 data. This may have affected the data reported for 2018.

Source: System and School Performance

### Student proficiency in reading and numeracy

The National Assessment Program – Literacy and Numeracy (NAPLAN) is conducted annually across all states and territories by the Australian Curriculum, Assessment and Reporting Authority.

Full cohorts of Year 3, 5, 7 and 9 students across the country undertake common tests in May.

This program provides valuable information for parents on their children's achievements as well as useful information at the school level and Australia-wide. The national and state/territory results are reported in the [national NAPLAN report](#).

The key performance indicators for reading and numeracy are defined as the proportion of public school students in Years 3, 5, 7 and 9 achieving proficiency standards in NAPLAN Reading and Numeracy.

We set the proficiency standards based on provisional work conducted nationally. They represent challenging but reasonable reading and numeracy achievement expectations for a typical student in Years 3, 5, 7 or 9. Proficiency indicates students are on track to meet the curriculum expectations for the year level and assessment area. Proficiency standards are more challenging to achieve than national minimum standards and we consider them to be better indicators of the quality of students' reading and numeracy skills.

The 2020 NAPLAN assessments were cancelled nationally due to COVID-19. The target in the 2021–22 Budget Papers was based on the 2019 performance, rounded up to the next integer.

Results for WA public school students for 2017 to 2021 are in Table 23. Further results are summarised in [Appendix 2](#).

Refer to our website for WA NAPLAN public school [performance reports](#).

**Table 23: Percentage of Western Australian public school Year 3, 5, 7 and 9 students achieving proficiency standards in NAPLAN Reading and Numeracy, 2017 to 2021<sup>(a)(b)</sup>**

	Assessment	2017	2018	2019	2020	2021	Target for 2021–22
Year 3	Reading	67.3	70.0	68.8	n/a	68.6	69
	Numeracy	67.6	69.2	68.8	n/a	65.9	69
Year 5	Reading	65.0	68.4	70.2	n/a	71.3	71
	Numeracy	64.5	66.3	66.1	n/a	66.2	67
Year 7	Reading	62.6	64.3	67.3	n/a	64.3	68
	Numeracy	61.1	62.1	64.1	n/a	61.9	65
Year 9	Reading	64.3	71.1	69.8	n/a	69.3	70
	Numeracy	65.3	70.5	67.8	n/a	70.1	68

(a) From 2018 NAPLAN began transitioning from pen and paper to online assessments.

(b) 2020 NAPLAN assessments were cancelled due to COVID-19. Targets in the 2021–22 Budget Papers were based only on the 2019 performance, rounded up to the next integer.

Source: System and School Performance

**Efficiency indicators**

Efficiency indicators show how efficiently we delivered our 4 services in 2021–22. The indicators have been calculated based on costs of services excluding any non-cash revaluation decrement, extraordinary asset write-offs and any other costs that are not related to the approved efficiency indicators.

**Service 1: Public primary education**

This service provides access to education in public schools for persons aged generally from 4 years and 6 months to 11 years and 6 months.

**Cost per student full-time equivalents of public primary education**

This indicator is the total cost of services for primary education in public schools divided by the average full-time equivalent (FTE) of public school primary students across the 2 semesters of the financial year.

The 2021–22 result is higher than 2020–21 primarily due to:

- An increase in employee benefits expense due to:
  - salary cost growth in accordance with the state government’s public sector wages policy
  - additional teachers and education assistants to meet the growing demand in schools
  - additional staff relating to election commitments for school psychologists, specialised career practitioners and the expansion of the Alternative Learning Settings
  - additional relief employees to backfill staff impacted by the COVID-19 pandemic.
- An increase in depreciation expense due to higher building valuations resulting from the restatement of project and professional fees related to buildings and land improvements.

The 2021–22 result is higher than the 2021–22 budget target primarily due to approved adjustments to the Department’s budget during 2021–22. This included:

- additional funding allocated to continue enhanced cleaning protocols in accordance with the Chief Health Officer’s advice and maintain cleaning and personal protective equipment supplies
- an adjustment to the approved leave liability cap
- additional funding for the provision of universal access to affordable, quality preschool programs to all children under the Preschool Reform Agreement
- additional funding to support enhanced ventilation at all public schools in response to the COVID-19 pandemic
- additional funding for depreciation expense due to higher building valuations resulting from the restatement of project and professional fees for buildings and land improvements.

**Table 24: Cost (\$) per full-time equivalent student of public primary education 2017–18 to 2021–22<sup>(a)</sup>**

2017–18 <sup>(b)</sup>	2018–19	2019–20 <sup>(c)</sup>	2020–21	2021–22	Target for 2021–22
15,155	15,242	16,197	16,816	17,374	16,688

(a) Figures are not adjusted for inflation.

(b) The 2017–18 actual varies from what was published in our 2017–18 annual report due to a change in the calculation methodology as a result of the Department’s revised OBM reporting structure.

(c) The 2019–20 actual varies from what was published in our 2019–20 annual report due to a change in accounting policy to expense library collections previously recorded as assets.

Source: Education Business Services

**Service 2: Public secondary education**

This service provides access to education in public schools for persons aged generally from 11 years and 6 months. It includes the provision of accommodation, care and services for students from rural and remote areas who have to board away from home to attend a public school.

**Cost per student full-time equivalents of public secondary education**

This indicator is the total cost of services for secondary education in public schools divided by the average full-time equivalent (FTE) of public school secondary students across the 2 semesters of the financial year.

The 2021–22 result is higher than 2020–21 primarily due to:

- An increase in employee benefits expense due to:
  - salary cost growth in accordance with the state government’s public sector wages policy
  - additional teachers and education assistants to meet the growing demand in schools
  - additional staff relating to election commitments for school psychologists, specialised career practitioners and the expansion of the Alternative Learning Settings
  - additional relief employees to backfill staff impacted by the COVID-19 pandemic.
- An increase in depreciation expense due to higher building valuations resulting from the restatement of project and professional fees related to buildings and land improvements.

The 2021–22 result is higher than the 2021–22 budget target primarily due to approved adjustments to the Department’s budget during 2021–22. This included:

- additional funding allocated to continue enhanced cleaning protocols in accordance with the Chief Health Officer’s advice and maintain cleaning and personal protective equipment supplies
- an adjustment to the approved leave liability cap
- additional funding to support enhanced ventilation at all public schools in response to the COVID-19 pandemic
- additional funding for depreciation expense due to higher building valuations resulting from the restatement of project and professional fees for buildings and land improvements.

**Table 25: Cost (\$) per full-time equivalent student of public secondary education 2017–18 to 2021–22<sup>(a)</sup>**

2017–18 <sup>(b)</sup>	2018–19	2019–20 <sup>(c)</sup>	2020–21	2021–22	Target for 2021–22
18,383	18,488	19,080	19,500	20,209	19,639

(a) Figures are not adjusted for inflation.

(b) The 2017–18 actual varies from what was published in our 2017–18 annual report due to a change in the calculation methodology as a result of the Department’s revised OBM reporting structure.

(c) The 2019–20 actual varies from what was published in our 2019–20 annual report due to a change in accounting policy to expense library collections previously recorded as assets.

Source: Education Business Services

### Service 3: Regulation and non-government sector assistance

This service provides regulatory and assistance services, as required by legislation or government policy, to support provision of quality services by non-government schools, universities and teachers across all Western Australian schools. It also includes the provision of accommodation, care and services for students from rural and remote areas who have to board away from home to attend a non-government school.

#### Cost of non-government school regulatory services per non-government school

This indicator shows the cost to the Department of regulatory services provided for non-government schools divided by the number of Independent non-government schools.

The 2021-22 result is lower than the 2021-22 budget target due to minor efficiencies being achieved through modified work practices in pandemic settings, and lower than expected amortisation expense as software assets became fully depreciated during the year.

**Table 26: Cost (\$) of non-government school regulatory services per non-government school 2017-18 to 2021-22<sup>(a)(b)</sup>**

2017-18	2018-19	2019-20	2020-21	2021-22	Target for 2021-22
7,407	6,747	7,316	6,330	6,116	7,470

(a) Figures are not adjusted for inflation.

(b) The calculation of this indicator excludes expenditure not relating to regulatory services.

Source: Education Business Services

#### Cost of teacher regulatory services per teacher

This indicator is the cost to the Department of providing secretariat support to the Teacher Registration Board of Western Australia divided by the number of registered teachers at 30 June.

The 2021-22 result is lower than the 2021-22 budget target primarily due to lower than expected operational costs during the year, combined with higher than expected number of registered teachers.

**Table 27: Cost (\$) of teacher regulatory services per teacher 2017-18 to 2021-22<sup>(a)(b)</sup>**

2017-18	2018-19	2019-20	2020-21	2021-22	Target for 2021-22
95	110	132	109	103	118

(a) Figures are not adjusted for inflation.

(b) The calculation of this indicator excludes expenditure not relating to regulatory services.

Source: Education Business Services

### Service 4: Support to the School Curriculum and Standards Authority

This service provides resources to the School Curriculum and Standards Authority to assist it to perform its statutory functions under the *School Curriculum and Standards Authority Act 1997* (WA).

#### Cost per student of support to the School Curriculum and Standards Authority

This indicator shows the cost to the Department of providing secretariat services to the Authority divided by the average full-time equivalent of all students across the 2 semesters of the financial year.

The 2021-22 result is higher than 2020-21 primarily due to:

- An increase in employee benefits expense due to increased staffing levels to support the development and management of new languages (Hindi, Korean and Tamil) into the Western Australian curriculum.
- An increase in expenditure relating to examination logistics associated with continued COVID-19 arrangements, particularly for the 2021 Australian Tertiary Admission Rank (ATAR) examinations.

**Table 28: Cost (\$) per student of support to the School Curriculum and Standards Authority 2017-18 to 2021-22<sup>(a)</sup>**

2017-18	2018-19	2019-20	2020-21 <sup>(b)</sup>	2021-22	Target for 2021-22
76	77	73	77	80	81

(a) Figures are not adjusted for inflation.

(b) The 2020-21 actual varies from what was published in our 2020-21 annual report due to a refinement in the calculation methodology for salary on-costs resulting in a reduction in employee benefits expense.

Source: Education Business Services

## Financial statements

The Department has pleasure in presenting its audited general purpose financial statements for the financial reporting period ended 30 June 2022 which provides users with the information about the Department's stewardship of resource entrusted to it. The financial information is presented in the following structure:

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## Statement of Comprehensive Income

For the year ended 30 June 2022

	Notes	2021-22 \$'000	2020-21 Reclassified* \$'000
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expense	3.11	4,474,829	4,269,449
Supplies and services	3.3	983,222	984,148
Depreciation, amortisation and impairment expense	5.11, 5.2, 5.3.1, 5.4.1	268,526	231,621
Accommodation expenses	3.3	17,366	18,174
Grants and subsidies	3.2	34,261	50,668
Finance costs	7.4	34,929	32,207
Other expenses	3.3	9,343	6,178
<b>Total cost of services</b>		<b>5,822,476</b>	<b>5,592,445</b>
<b>Income</b>			
<b>Revenue</b>			
User contributions, charges and fees	4.2	119,261	112,888
Interest revenue	4.4	20,102	16,543
Other revenue	4.5	104,431	94,138
Australian Government grants and contributions	4.3	1,140,176	995,831
<b>Total revenue</b>		<b>1,383,970</b>	<b>1,219,400</b>
<b>Gains</b>			
Other gains	4.6	-	481,679
<b>Total gains</b>		<b>-</b>	<b>481,679</b>
<b>Total income other than income from State Government</b>		<b>1,383,970</b>	<b>1,701,079</b>
<b>NET COST OF SERVICES</b>		<b>4,438,506</b>	<b>3,891,366</b>
<b>Income from State Government</b>			
Service appropriation	4.1	4,375,333	4,305,387
Income from other public sector entities		16,204	35,448
Resources received free of charge		14,947	17,167
Royalties for Regions Fund		28,140	25,636
<b>Total income from State Government</b>		<b>4,434,624</b>	<b>4,383,638</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(3,882)</b>	<b>492,272</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Items not reclassified subsequently to profit or loss</b>			
Changes in asset revaluation surplus	9.12	1,432,961	316,038
<b>Total other comprehensive income</b>		<b>1,432,961</b>	<b>316,038</b>
<b>TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD</b>		<b>1,429,079</b>	<b>808,310</b>

See also the 'Schedule of Income and Expenses by Service'.

Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

\* See also Note 9.4 for details regarding the reclassification of comparatives

## Statement of Financial Position

As at 30 June 2022

	Notes	2021-22 \$'000	2020-21 \$'000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	7.5.1	513,463	607,803
Restricted cash and cash equivalents	7.5.2	39,196	26,102
Amounts receivable for services	6.2	26,623	18,943
Inventories	6.4	8,590	7,552
Receivables	6.1	94,567	80,430
Other current assets	6.3	23,518	13,091
Non-current assets classified as assets held for sale	9.11	26,019	25,686
<b>Total Current Assets</b>		<b>731,976</b>	<b>779,607</b>
<b>Non-Current Assets</b>			
Restricted cash and cash equivalents	7.5.2	91,131	79,569
Receivables	6.1	327,797	317,639
Amounts receivable for services	6.2	3,611,673	3,318,953
Property, plant and equipment	5.1	13,648,921	11,994,070
Service concession assets	5.4	31,539	29,218
Right-of-use assets	5.2	360,664	313,153
Intangible assets	5.3	1	1,346
<b>Total Non-Current Assets</b>		<b>18,071,726</b>	<b>16,053,948</b>
<b>TOTAL ASSETS</b>		<b>18,803,702</b>	<b>16,833,555</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	6.5	183,123	139,742
Borrowings	7.1	39,436	37,896
Lease liabilities	7.2	39,826	26,128
Employee related provisions	3.1.2	686,432	653,916
Other provisions	6.6	8,220	19
Other current liabilities	6.7	38,702	18,227
<b>Total Current Liabilities</b>		<b>995,739</b>	<b>875,928</b>
<b>Non-Current Liabilities</b>			
Payables	6.5	2,071	1,562
Borrowings	7.1	349,132	342,801
Lease liabilities	7.2	342,291	322,707
Employee related provisions	3.1.2	246,810	246,444
Other provisions	6.6	3,680	3,391
Other non-current liabilities	6.7	-	-
<b>Total Non-Current Liabilities</b>		<b>943,984</b>	<b>916,905</b>
<b>TOTAL LIABILITIES</b>		<b>1,939,723</b>	<b>1,792,833</b>
<b>NET ASSETS</b>		<b>16,863,979</b>	<b>15,040,722</b>
<b>EQUITY</b>			
Contributed equity	9.12	15,277,971	14,883,793
Reserves	9.12	1,748,999	316,038
Accumulated surplus/(deficit)	9.12	(162,991)	(159,109)
<b>TOTAL EQUITY</b>		<b>16,863,979</b>	<b>15,040,722</b>

See also the 'Schedule of Assets and Liabilities by Service'.

The Statement of Financial Position should be read in conjunction with the accompanying notes.

## Statement of Changes in Equity

For the year ended 30 June 2022

	Notes	Contributed equity \$'000	Reserves \$'000	Accumulated surplus/(deficit) \$'000	Total equity \$'000
<b>Balance at 1 July 2020</b>	9.12	<b>14,557,656</b>	-	<b>(651,381)</b>	<b>13,906,275</b>
Surplus/(deficit)		-	-	492,272	492,272
Other comprehensive income		-	316,038	-	316,038
<b>Total comprehensive income for the period</b>		<b>-</b>	<b>316,038</b>	<b>492,272</b>	<b>808,310</b>
<u>Transactions with owners in their capacity as owners:</u>					
Capital appropriations		319,821	-	-	319,821
Transfer of net assets from other agencies		-	-	-	-
Other contributions by owners		12,810	-	-	12,810
Distribution to owners		(6,494)	-	-	(6,494)
<b>Total</b>		<b>326,137</b>	<b>-</b>	<b>-</b>	<b>326,137</b>
<b>Balance at 30 June 2021</b>		<b>14,883,793</b>	<b>316,038</b>	<b>(159,109)</b>	<b>15,040,722</b>

	Notes	Contributed equity \$'000	Reserves \$'000	Accumulated surplus/(deficit) \$'000	Total equity \$'000
<b>Balance at 1 July 2021</b>	9.12	<b>14,883,793</b>	<b>316,038</b>	<b>(159,109)</b>	<b>15,040,722</b>
Surplus/(deficit)		-	-	(3,882)	(3,882)
Other comprehensive income		-	1,432,961	-	1,432,961
<b>Total comprehensive income for the period</b>		<b>-</b>	<b>1,432,961</b>	<b>(3,882)</b>	<b>1,429,079</b>
<u>Transactions with owners in their capacity as owners:</u>					
Capital appropriations		357,345	-	-	357,345
Transfer of net assets from other agencies		32,121	-	-	32,121
Other contributions by owners		5,106	-	-	5,106
Distribution to owners		(394)	-	-	(394)
<b>Total</b>		<b>394,178</b>	<b>-</b>	<b>-</b>	<b>394,178</b>
<b>Balance at 30 June 2022</b>		<b>15,277,971</b>	<b>1,748,999</b>	<b>(162,991)</b>	<b>16,863,979</b>

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

	Notes	2021-22 \$'000	2020-21 Reclassified* \$'000
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Service appropriation		4,064,907	4,087,086
Capital contribution		357,345	319,821
Holding account draw downs		10,026	19,638
Royalties for Regions Fund		33,246	38,445
Funds from other public sector entities		12,656	32,569
<b>Net cash provided by State Government</b>		<b>4,478,180</b>	<b>4,497,559</b>
Utilised as follows:			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee benefits expense		(4,398,217)	(4,186,895)
Supplies and services		(965,483)	(971,186)
Accommodation expenses		(18,339)	(17,543)
Grants and subsidies		(32,557)	(48,252)
Finance costs		(32,419)	(31,779)
GST payments on purchases		(145,635)	(139,922)
Loans advanced to non-government schools		(49,852)	(38,807)
Other payments		(294)	(970)
<b>Receipts</b>			
User contributions, charges and fees		108,981	111,965
Australian Government grants and contributions		1,153,525	1,007,412
Interest received		10,423	11,236
GST receipts on revenue		5,041	5,163
GST receipts from taxation authority		136,801	134,378
Repayments of loans by non-government schools		41,980	21,725
Other receipts		103,648	93,445
<b>Net cash used in operating activities</b>	7.5.3	<b>(4,082,397)</b>	<b>(4,050,030)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
<b>Payments</b>			
Purchases of non-current physical assets		(430,850)	(366,758)
<b>Receipts</b>			
Receipts from sale of non-current physical assets		398	2,984
<b>Net cash provided by/(used in) investing activities</b>		<b>(430,452)</b>	<b>(363,774)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
<b>Payments</b>			
Repayment of lease liabilities		(42,887)	(37,775)
Repayment of borrowings		(41,980)	(21,725)
<b>Receipts</b>			
Proceeds from borrowings		49,852	38,697
<b>Net cash used in financing activities</b>		<b>(35,015)</b>	<b>(20,803)</b>
Net increase/(decrease) in cash and cash equivalents		(69,684)	62,952
Cash and cash equivalents at the beginning of the period		713,474	650,522
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	7.5.3	<b>643,790</b>	<b>713,474</b>

\* See also Note 9.4 for details regarding the reclassification of comparatives

## Administered Schedules

### Administered income and expenses by service

	Regulation and Non-Government Sector Assistance <sup>(a)</sup>		COVID-19 Rapid Antigen Test Kits Distribution <sup>(b)</sup>		Total	
	2021-22 \$'000	2020-21 \$'000	2021-22 \$'000	2020-21 \$'000	2021-22 \$'000	2020-21 \$'000
<b>Income</b>						
Service appropriation	452,329	460,764	-	-	452,329	460,764
Resources received free of charge	-	-	57,683	-	57,683	-
<b>Total administered income<sup>(c)</sup></b>	<b>452,329</b>	<b>460,764</b>	<b>57,683</b>	<b>-</b>	<b>510,012</b>	<b>460,764</b>
<b>Expenses</b>						
Grants to charitable and public bodies, and communities	443,526	446,835	-	-	443,526	446,835
Resources distributed free of charge	-	-	57,683	-	57,683	-
Superannuation – higher education institutions	2,707	2,834	-	-	2,707	2,834
Schools of Special Educational Needs: Medical and Mental Health and Sensory	5,337	4,909	-	-	5,337	4,909
<b>Total administered expenses<sup>(c)</sup></b>	<b>451,570</b>	<b>454,578</b>	<b>57,683</b>	<b>-</b>	<b>509,253</b>	<b>454,578</b>

(a) The Department is responsible for transfers of appropriations to eligible beneficiaries consistent with the requirements of the *School Education Act 1999* (WA), the *School Education Regulations 2000* (WA) and the applicable Government Gazettes. The Department does not control amounts for transfer but acts only as an agent.

(b) The Department received Rapid Antigen Test (RAT) kits free of charge to distribute to critical workers and parents or carers of students of public and non-government schools as part of the State Government's response to COVID-19 (\$13.75 million from the Department of Health and \$43.93 million from the Department of Finance).

(c) The classifications within administered income and expenses for 2020-21 (previously transfer revenue and transfer payments respectively) has been reclassified in line with budget papers and make it more relevant for the users.

### Administered assets

	2021-22 \$'000	2020-21 \$'000
<b>Assets</b>		
<b>Current</b>		
Cash and cash equivalents	14,516	13,758
<b>Total administered current assets</b>	<b>14,516</b>	<b>13,758</b>
<b>Net administered assets</b>		
	<b>14,516</b>	<b>13,758</b>

# Notes to the financial statements

For the year ended 30 June 2022

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## 1. Basis of preparation

The Department is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The entity is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Department on 26 August 2022.

### Statement of compliance

These general purpose financial statements have been prepared in accordance with:

1. *The Financial Management Act 2006 (WA) (FMA)*
2. The Treasurer's Instructions (the Instructions or TI)
3. Australian Accounting Standards (AAS) including applicable interpretations
4. Where appropriate, those AAS paragraphs applicable for not-for-profit entities have been applied.

The FMA and the Treasurer's Instructions (the Instructions) take precedence over AAS. Several AAS are modified by the Instructions to vary application, disclosure format and wording. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

### Reporting entity

The reporting entity comprises the Department of Education including public schools and residential colleges across the State, central and regional offices.

The School Curriculum and Standards Authority continued as a statutory authority under the *School Curriculum and Standards Authority Act 1997 (WA)* and from 1 July 2017 the staff became employees of the Department of Education. The Teacher Registration Board of Western Australia continued as a statutory entity.

### Amalgamation of accounts

Financial information from 823 educational sites including 808 schools are amalgamated into the financial statements. The information provided by schools is generally drawn from accounts prepared on a cash basis with appropriate accrual information provided for the financial statements. All intra-entity transactions and balances between the Department and educational sites are eliminated.

### Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

### Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.



## 1. Basis of preparation (continued)

### Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- a. amount of GST incurred by the Agency as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- b. receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

### Contributed equity

AASB Interpretation 1038 Contributions by Owners Made to Wholly-Owned Public Sector Entities requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior, to transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 Contributions by Owners Made to Wholly-Owned Public Sector Entities and have been credited directly to Contributed Equity.

The transfers of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

### Administered items

The Department administers, but does not control, certain activities and functions for and on behalf of Government that do not contribute to the Department's services or objectives. It does not have discretion over how it utilises the transactions in pursuing its own objectives.

Transactions relating to the administered activities are not recognised as the Department's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as 'Administered income and expenses', and 'Administered assets and liabilities'.

The accrual basis of accounting and applicable AAS have been adopted.

## 2. Department outputs

This section includes information regarding the nature of funding the Department receives and how this funding is utilised to achieve the Department's objectives. This note also provides the distinction between controlled funding and administered funding:

	Note
Department objectives	<b>2.1</b>
Schedule of Income and Expenses by Service	<b>2.2</b>
Schedule of Assets and Liabilities by Service	<b>2.3</b>

### 2.1 Department objectives

#### Mission

The Department's mission is to ensure school students across Western Australia have access to high quality education.

#### Services

The Department provides the following services:

#### Service 1: Public Primary Education

This service provides access to education in public schools for persons aged generally from 4 years and 6 months to 11 years and 6 months.

#### Service 2: Public Secondary Education

This service provides access to education in public schools for persons aged generally from 11 years and 6 months. It includes the provision of accommodation, care and services for students from rural and remote areas who have to board away from home to attend a public school.

#### Service 3: Regulation and Non-Government Sector Assistance

This service provides regulatory and assistance services, as required by legislation or government policy, to support provision of quality services by non-government schools, universities and teachers across Western Australian schools. It also includes the provision of accommodation, care and services for students from rural and remote areas who have to board away from home to attend a non-government school.

#### Service 4: Support to the School Curriculum and Standards Authority

This service provides resources to the School Curriculum and Standards Authority to assist it to perform its statutory functions under the *School Curriculum and Standards Authority Act 1997* (WA).

## 2.2 Schedule of Income and Expenses by Service

	Primary Education		Secondary Education		Regulation and Non-Government Sector Assistance		Support to the School Curriculum and Standards Authority		Total	
	2021-22	2020-21 Reclassified*	2021-22	2020-21 Reclassified*	2021-22	2020-21 Reclassified*	2021-22	2020-21 Reclassified*	2021-22	2020-21 Reclassified*
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>COST OF SERVICES</b>										
<b>Expenses</b>										
Employee benefits expense	2,652,684	2,531,953	1,768,635	1,685,453	22,741	23,157	30,769	28,886	4,474,829	4,269,449
Supplies and services	539,707	549,818	417,372	412,289	19,436	16,094	6,707	5,947	983,222	984,148
Depreciation and amortisation expense	152,056	129,956	115,837	100,914	594	715	39	36	268,526	231,621
Accommodation expenses	9,211	9,854	5,320	5,781	450	321	2,385	2,218	17,366	18,174
Grants and subsidies	6,761	7,050	10,398	19,922	16,813	23,413	289	283	34,261	50,668
Finance costs	13,285	12,588	9,253	8,717	12,389	10,900	2	2	34,929	32,207
Other expenses	1,822	3,224	7,653	2,426	(133)	528	1	-	9,343	6,178
<b>Total cost of services</b>	<b>3,375,526</b>	<b>3,244,443</b>	<b>2,334,468</b>	<b>2,235,502</b>	<b>72,290</b>	<b>75,128</b>	<b>40,192</b>	<b>37,372</b>	<b>5,822,476</b>	<b>5,592,445</b>
<b>Income</b>										
<b>Revenue</b>										
User contributions, charges and fees	32,840	34,104	77,582	71,301	8,834	7,478	5	5	119,261	112,888
Interest revenue	193	414	295	623	19,614	15,506	-	-	20,102	16,543
Other revenue	61,028	56,447	39,579	35,117	538	1,007	3,286	1,567	104,431	94,138
Australian Government grants and contributions	718,801	619,341	410,219	359,225	11,156	17,265	-	-	1,140,176	995,831
<b>Total revenue</b>	<b>812,862</b>	<b>710,306</b>	<b>527,675</b>	<b>466,266</b>	<b>40,142</b>	<b>41,256</b>	<b>3,291</b>	<b>1,572</b>	<b>1,383,970</b>	<b>1,219,400</b>
<b>Gains</b>										
Other gains	-	247,476	-	233,097	-	1,106	-	-	-	481,679
<b>Total gains</b>	<b>-</b>	<b>247,476</b>	<b>-</b>	<b>233,097</b>	<b>-</b>	<b>1,106</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>481,679</b>
<b>Total income other than income from State Government</b>	<b>812,862</b>	<b>957,782</b>	<b>527,675</b>	<b>699,363</b>	<b>40,142</b>	<b>42,362</b>	<b>3,291</b>	<b>1,572</b>	<b>1,383,970</b>	<b>1,701,079</b>
<b>NET COST OF SERVICES</b>	<b>2,562,664</b>	<b>2,286,661</b>	<b>1,806,793</b>	<b>1,536,139</b>	<b>32,148</b>	<b>32,766</b>	<b>36,901</b>	<b>35,800</b>	<b>4,438,506</b>	<b>3,891,366</b>
<b>Income from State Government</b>										
Service appropriation	2,522,594	2,538,412	1,781,618	1,703,129	34,302	28,575	36,819	35,271	4,375,333	4,305,387
Income from other public sector entities	5,079	8,692	9,916	24,179	1,206	2,573	3	4	16,204	35,448
Services received free of charge	9,126	10,478	5,751	6,633	70	56	-	-	14,947	17,167
Royalties for Regions Fund	13,726	14,372	12,391	9,902	2,023	1,362	-	-	28,140	25,636
<b>Total income from State Government</b>	<b>2,550,525</b>	<b>2,571,954</b>	<b>1,809,676</b>	<b>1,743,843</b>	<b>37,601</b>	<b>32,566</b>	<b>36,822</b>	<b>35,275</b>	<b>4,434,624</b>	<b>4,383,638</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>(12,139)</b>	<b>285,293</b>	<b>2,883</b>	<b>207,704</b>	<b>5,453</b>	<b>(200)</b>	<b>(79)</b>	<b>(525)</b>	<b>(3,882)</b>	<b>492,272</b>

The Schedule of Income and Expenses by Service should be read in conjunction with the accompanying notes.

\* See also Notes 9.4 and 9.10 for details regarding the reclassification of comparatives

### 2.3 Schedule of Assets and Liabilities by Service

	Primary Education		Secondary Education		Regulation and Non-Government Sector Assistance		Support to the School Curriculum and Standards Authority		Total	
	2021-22 \$'000	2020-21 \$'000	2021-22 \$'000	2020-21 \$'000	2021-22 \$'000	2020-21 \$'000	2021-22 \$'000	2020-21 \$'000	2021-22 \$'000	2020-21 \$'000
<b>ASSETS</b>										
Current assets	362,366	394,692	312,140	336,240	56,965	48,132	505	543	731,976	779,607
Non-current assets	10,076,012	9,077,661	7,631,326	6,633,421	363,903	342,428	485	438	18,071,726	16,053,948
<b>Total assets</b>	<b>10,438,378</b>	<b>9,472,353</b>	<b>7,943,466</b>	<b>6,969,661</b>	<b>420,868</b>	<b>390,560</b>	<b>990</b>	<b>981</b>	<b>18,803,702</b>	<b>16,833,555</b>
<b>LIABILITIES</b>										
Current liabilities	584,153	512,112	358,236	319,062	50,427	42,949	2,923	1,805	995,739	875,928
Non-current liabilities	242,688	354,311	350,306	218,056	349,935	343,542	1,055	996	943,984	916,905
<b>Total liabilities</b>	<b>826,841</b>	<b>866,423</b>	<b>708,542</b>	<b>537,118</b>	<b>400,362</b>	<b>386,491</b>	<b>3,978</b>	<b>2,801</b>	<b>1,939,723</b>	<b>1,792,833</b>
<b>NET ASSETS</b>	<b>9,611,537</b>	<b>8,605,930</b>	<b>7,234,924</b>	<b>6,432,543</b>	<b>20,506</b>	<b>4,069</b>	<b>(2,988)</b>	<b>(1,820)</b>	<b>16,863,979</b>	<b>15,040,722</b>

The Schedule of Assets and Liabilities by Service should be read in conjunction with the accompanying notes.

### 3. Use of our funding

#### Expenses incurred in the delivery of services

This section provides additional information about how the Department's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Department in achieving its objectives and the relevant notes are:

	Note
Employee benefits expense	<b>3.1.1</b>
Employee related provisions	<b>3.1.2</b>
Grants and subsidies	<b>3.2</b>
Other expenditure	<b>3.3</b>
Net loss on disposal of non-current assets	<b>3.4</b>

#### 3.1.1 Employee benefits expense

	2021-22 \$'000	2020-21 Reclassified* \$'000
Salaries and allowances	3,998,036	3,831,837
Termination benefits	956	462
Superannuation - defined contribution plans <sup>(a)</sup>	413,427	380,692
Other employee-related expense <sup>(b)</sup>	62,410	56,458
<b>Total employee benefits expense</b>	<b>4,474,829</b>	<b>4,269,449</b>
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	26,406	20,311
Less: Employee contributions (per the statement of comprehensive income)	(18,485)	(17,257)
<b>Net employee benefits</b>	<b>4,482,750</b>	<b>4,272,503</b>

(a) Defined contribution plans include GESB Super and GESB West State (\$331.42 million), GESB Gold State (\$26.75 million) and other superannuation funds (contributions paid) and includes the superannuation contribution component relating to leave movement.

(b) Includes furniture (staff relocation costs) and fringe benefits tax.

Employment on-cost expenses, such as workers' compensation insurance are included in Note 3.3 'Other Expenditure.'

#### Employee benefits

Includes wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

#### Termination benefits

Payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Department is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

#### Superannuation

The amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the Gold State Super (GSS) with concurrent contributions, the West State Super (WSS), the Government Employees Superannuation Board (GESB), or other superannuation funds. The employer contribution paid to the GESB in respect of the GSS is paid back into the Consolidated Account by the GESB.

GSS (concurrent contributions) is a defined benefit scheme for the purposes of employees and whole-of-government reporting. It is however a defined contribution plan for Department purposes because the concurrent contributions (defined contributions) made by the Department to GESB extinguishes the Department's obligations to the related superannuation liability.

The Department does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. The Liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by the Department to the GESB.

The GESB and other fund providers administer public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligibility criteria for membership in particular schemes for public sector employees vary according to commencement and implementation dates.

#### AASB 16 Non-monetary benefits

Non-monetary employee benefits predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 which are excluded from the employee benefits expense.

#### Employee Contributions

Contributions made to the Department by employees towards employee benefits that have been provided by the Department. This includes both AASB 16 and non-AASB 16 employee contributions.

### 3.1.2 Employee related provisions

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

	2021-22 \$'000	2020-21 \$'000
<b>Current</b>		
<i>Employee related provisions</i>		
Annual leave liabilities	38,680	36,063
Entitlement to payment during student vacation	282,159	251,039
Long service liabilities	326,909	326,757
Deferred salary scheme liabilities	31,732	32,941
Remote teaching service	6,952	7,116
	<b>686,432</b>	<b>653,916</b>
<b>Non-current</b>		
<i>Employee related provisions</i>		
Long service leave	245,289	244,885
Remote teaching service	1,521	1,559
	<b>246,810</b>	<b>246,444</b>
<b>Total employee related provisions</b>	<b>933,242</b>	<b>900,360</b>

#### Annual leave liabilities

	2021-22 \$'000	2020-21 \$'000
Within 12 months of the end of the reporting period	28,544	27,101
More than 12 months after the end of the reporting period	10,136	8,962
	<b>38,680</b>	<b>36,063</b>

Annual leave that is not expected to be settled wholly within 12 months after the end of the reporting period is considered to be 'other long-term employee benefits'. The annual leave liability is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to be applied at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

The provision for annual leave is classified as a current liability as the Department does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

#### Entitlement to payment during student vacation

	2021-22 \$'000	2020-21 \$'000
Within 12 months of the end of the reporting period	282,159	251,039
	<b>282,159</b>	<b>251,039</b>

Entitlement to payment during student vacation is paid during the student vacation period for most school-based staff employed under the Teachers Award, Teachers' Aides' Award and the Education Department Ministerial Officers' Salaries, Allowances and Conditions Award 1983 No. 5 of 1983, subject to meeting relevant conditions of the Award (including teachers, education assistants and some administration and school support staff).

The entitlement to payment during student vacation is used during the school vacations, leaving no balance at the end of the summer holidays (i.e. zero balance when school resumes at the start of each calendar year).

As at financial year end, the Department recognises a liability for the entitlement to payment during student vacation accrued during the current calendar school year (accrued daily) and not yet taken as at 30 June.

#### Long service liabilities

	2021-22 \$'000	2020-21 \$'000
Within 12 months of the end of the reporting period	137,914	131,478
More than 12 months after the end of the reporting period	434,284	440,164
	<b>572,198</b>	<b>571,642</b>

A liability for long service leave is recognised across all employees, including casual employees, using a short-hand approach which allows for the likelihood of payment, salary increases and a discount rate based on remuneration rates and bond yields current as at the end of the reporting period. The short-hand approach was not materially different from the liability determined using the present value of expected future payments. This calculation is consistent with the Department's experience of employee retention and leave utilisation.

All long service leave provisions which are unconditional or expected to become unconditional within 12 months of the reporting date, plus all conditional long service leave provisions which are vested (i.e. the employee has met the age (55) or other criteria which allows early access) or will become vested within 12 months of the reporting date are classified as current liabilities. The remaining long service leave provisions are classified as non-current liabilities because the Department has an unconditional right to defer the settlement of the liability until the employee has completed the requisite criteria (e.g. age or years of service).

#### Deferred salary scheme liabilities

	2021-22 \$'000	2020-21 \$'000
Within 12 months of the end of the reporting period	7,028	4,941
More than 12 months after the end of the reporting period	24,704	28,000
	<b>31,732</b>	<b>32,941</b>

The provision for deferred leave relates to Public Sector employees who have entered into an agreement to self-fund up to an additional 12 months leave in the fifth year of the agreement. The provision recognises the value of salary set aside for employees to be used in the fifth year. This liability is measured on the same basis as annual leave. Deferred leave is reported as a current provision as employees can leave the scheme at their discretion at any time.

### 3.1.2 Employee related provisions (continued)

#### Remote teaching service

	2021-22 \$'000	2020-21 \$'000
Within 12 months of the end of the reporting period	3,659	3,643
More than 12 months after the end of the reporting period	4,814	5,032
	<b>8,473</b>	<b>8,675</b>

The provision for Remote Teaching Service leave relates to teaching staff who are working in remote and isolated communities within Western Australia. Employees who stay in the same remote location continuously for 3 years are entitled to an additional 10 weeks paid leave and those who remain in the same remote location continuously for 4 years are entitled to an additional 22 weeks paid leave. The provision recognises the value of salary set aside for employees. This liability is measured on the same basis as long service leave.

#### Employment on-costs

The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenditures', Note 3.3, and are not included as part of the Department's 'employee benefits expense'.

#### Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Department's long service leave provision. These include:

- Expected future salary rates
- Discount rates
- Employee retention rates
- Breaks in employee service
- Expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

### 3.2 Grants and subsidies

	2021-22 \$'000	2020-21 \$'000
<u>Recurrent</u>		
Parents from public schools	2,184	2,475
Non-government schools and other organisations	32,077	48,193
<b>Total grants and subsidies</b>	<b>34,261</b>	<b>50,668</b>

Transactions in which the Department provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant or subsidy expenses'. These payments or transfers are recognised at fair value at the time of the transaction and are recognised as an expense in the reporting period in which they are paid. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

### 3.3 Other expenditure

	2021-22 \$'000	2020-21 Reclassified* \$'000
<b>Supplies and services</b>		
Communication services	23,699	25,267
Consumables - utilities	77,449	76,980
Consumables - other	4,266	4,319
Equipment purchases (\$4,999 and below)	5,455	7,457
Insurance	75,062	59,753
Minor works <sup>(a)</sup>	85,301	135,729
PPP - School maintenance costs	10,104	10,055
Repairs and maintenance	129,152	132,153
Service and contracts - property	17,341	16,549
Service and contracts <sup>(b)</sup>	183,031	167,311
Staff-related expense	4,271	4,462
Travel	10,267	8,843
Schools expenses	350,081	329,341
Other	7,743	5,929
<b>Total supplies and services expenses</b>	<b>983,222</b>	<b>984,148</b>
<b>Accommodation expenses</b>		
Office rental	13,701	15,989
Other accommodation expenses	3,665	2,185
<b>Total accommodation expenses</b>	<b>17,366</b>	<b>18,174</b>

\* See also Note 9.4 for details regarding the reclassification of comparatives

(a) Minor works are small, low-risk works that improve the function, safety and appearance of a building or infrastructure.

(b) Included within service and contracts are short-term and low value leases of up to \$5,000 when new. This excludes leases with another wholly-owned public sector entity lessor agency. Refer to Note 5.2 for aggregate short-term and low value leases expense.

### 3.3 Other expenditure (continued)

#### Supplies and services

Supplies and services are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

#### Repairs and maintenance

Repairs, maintenance and cleaning costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

#### Employee on-cost

Employee on-cost includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 3.1.2 'Employee related provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

#### Other

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

#### Office rental

Office rental is expensed as incurred as Memorandum of Understanding Agreements between the Agency and the Department of Finance for the leasing of office accommodation contain significant substitution rights.

	2021-22 \$'000	2020-21 \$'000
<b>Other expenses</b>		
Loss on disposal of non-current assets <sup>(a)</sup>	1,571	3,499
Refund of prior period revenue	87	969
Expected credit losses expense <sup>(b)</sup>	7,685	1,710
<b>Total other expenses</b>	<b>9,343</b>	<b>6,178</b>
<b>Total other expenditure</b>	<b>992,565</b>	<b>990,326</b>

(a) Refer to Note 3.4 Net loss on disposal of non-current assets for detailed breakdown.

(b) Refer to Note 6.1.1 Movement in the allowance for impairment of trade receivables for detailed breakdown.

#### Expected credit losses expense

Expected credit losses is recognised for movement in allowance for impairment of trade receivables. Please refer to Note 6.1.1. 'Movement in the allowance for impairment of trade receivables' for details.

### 3.4 Net loss on disposal of non-current assets

	Notes	2021-22 \$'000	2020-21 \$'000
<u>Carrying amount of disposal of non-current assets</u>			
Land	5.1	254	4,526
Plant and equipment	5.1	1,304	2,588
Motor vehicles	5.1	103	2
Buses	5.1	-	70
Computers	5.1	185	138
Communication equipment	5.1	42	66
Office equipment	5.1	72	144
Miscellaneous assets	5.1	12	25
		<b>1,972</b>	<b>7,559</b>
<u>Proceeds from disposal of non-current assets</u>			
Land		-	3,936
Plant and equipment		60	22
Motor vehicles		172	75
Buses		62	4
Computers		60	9
Communication equipment		16	4
Office equipment		25	8
Miscellaneous assets		6	2
		<b>401</b>	<b>4,060</b>
<b>Net loss on disposal of non-current assets</b>		<b>1,571</b>	<b>3,499</b>

#### Gains and losses on the disposal of non-current assets

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised in profit or loss in the statement of comprehensive income.

## 4. Our funding sources

### How we obtain our funding

This section provides additional information about how the Department obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Department and the relevant notes are:

	Note
Income from State Government	4.1
User contributions, charges and fees	4.2
Australian Government grants and contributions	4.3
Interest revenue	4.4
Other revenue	4.5
Other gains	4.6

### 4.1 Income from State Government

	2021-22 \$'000	2020-21 Reclassified* \$'000
<u>Appropriation received during the period:</u>		
Service appropriation	4,375,333	4,305,387
<b>Total service appropriation received</b>	<b>4,375,333</b>	<b>4,305,387</b>
<u>Income received from other public sector entities during the period:</u>		
Department of Communities	1,886	2,143
Department of Health	-	400
Department of Fire and Emergency Services	145	132
Department of Jobs, Tourism, Science and Innovation	80	502
Department of Local Government, Sport and Cultural Industries	276	37
Department of Primary Industries and Regional Development	593	4
Department of Training and Workforce Development	4,886	5,120
Department of Treasury	358	13,886
Department of Water and Environmental Regulation	87	100
Insurance Commission of Western Australia	2,480	6,785
Lotterywest	15	-
Mental Health Commission	1,962	3,675
Western Australia Police Force	1,708	1,671
Other	1,728	993
<b>Total income from other public sector entities</b>	<b>16,204</b>	<b>35,448</b>

\* See also Note 9.4 for details regarding the reclassification of comparatives

	2021-22 \$'000	2020-21 \$'000
<u>Resources received from other public sector entities during the period</u>		
Resources received free of charge		
Department of Communities - family centre operating costs	10	3
State Solicitor's Office	495	-
Department of Justice	312	1,169
Department of Finance - government accommodation	304	206
Department of Health - curriculum support materials and funded teacher training	474	474
Landgate - valuation services and land information data	86	193
Department of Primary Industries and Regional Development - digital downloads	-	4
WA Child and Adolescent Health Service - school health services	13,266	15,118
<b>Total resources received</b>	<b>14,947</b>	<b>17,167</b>
<u>Royalties for Regions Fund:</u>		
Regional Community Services Fund	23,099	21,136
Regional Reform Fund	5,041	4,500
<b>Total Royalties for Regions Fund</b>	<b>28,140</b>	<b>25,636</b>
<b>Total income from State Government</b>	<b>4,434,624</b>	<b>4,383,638</b>

**Service Appropriations** are recognised as income at the fair value of consideration received 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.

**Income from other public sector entities** is recognised as income when the Department has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when the Department receives the funds.

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

**The Regional Community Services Accounts and Regional Reform Fund** 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. The Department has assessed Royalties for Regions agreements and concluded that they are not within the scope of AASB 15 as they do not meet the 'sufficiently specific performance obligation' criterion.



## 4.1 Income from State Government (continued)

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

	2021-22 Budget Estimate \$'000	2021-22 Supplementary Funding \$'000	2021-22 Revised Budget \$'000	2021-22 Actual \$'000	2021-22 Variance \$'000
<b>DELIVERY OF SERVICES</b>					
Item 58 Net amount appropriated to deliver services	4,266,699	106,827	4,373,526	4,373,526	-
Amount authorised by other statutes					
Salaries and Allowances Act 1975 (WA)	1,807	-	1,807	1,807	-
<b>Total appropriations provided to deliver services</b>	<b>4,268,506</b>	<b>106,827</b>	<b>4,375,333</b>	<b>4,375,333</b>	<b>-</b>
<b>CAPITAL</b>					
Item 127 Capital appropriations	351,752	5,593	357,345	357,345	-
<b>ADMINISTERED TRANSACTIONS</b>					
Item 59 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	447,626	4,703	452,329	452,329	-
<b>GRAND TOTAL</b>	<b>5,067,884</b>	<b>117,123</b>	<b>5,185,007</b>	<b>5,185,007</b>	<b>-</b>

## 4.2 User contributions, charges and fees

	2021-22 \$'000	2020-21 Reclassified* \$'000
<b>Schools</b>		
Contributions, charges and fees	97,179	93,582
	<b>97,179</b>	<b>93,582</b>
<b>Central Office</b>		
Agricultural schools fees	3,899	4,105
Other charges and fees	18,183	15,201
	<b>22,082</b>	<b>19,306</b>
<b>Total user contributions, charges and fees</b>	<b>119,261</b>	<b>112,888</b>

\* See also Note 9.4 for details regarding the reclassification of comparatives

Revenue is recognised at the transaction price when the Department transfers control of the services to customers. Revenue is recognised for the major activities as follows:

### Contributions, charges and fees (schools and central office)

Revenue is recognised when the Department transfers control of services to a customer for the amount to which the Department expects to be entitled in line with AASB 15 requirements.

### Net appropriation determination

The Treasurer may make a determination providing for prescribed receipts to be retained for services under the control of the Department. In accordance with the determination specified in the 2021-22 Budget Statements, the Department retained \$1,560.40 million in 2021-22 (\$1,409.24 million in 2020-21) from the following:

- User contributions, charges and fees (excluding user contributions, and fees and charges in respect of schools);
- Australian government specific purpose grants and contributions; and
- Other departmental revenue.

## 4.3 Australian Government grants and contributions

	2021-22 \$'000	2020-21 \$'000
<b>Central office</b>		
Australian Government grants - recurrent	1,128,879	991,114
Australian Government grants - capital	10,033	3,945
	<b>1,138,912</b>	<b>995,059</b>
<b>Schools</b>		
Australian Government grants - recurrent	1,247	762
Australian Government grants - capital	17	10
	<b>1,264</b>	<b>772</b>
<b>Total Australian Government grants and contributions</b>	<b>1,140,176</b>	<b>995,831</b>

Recurrent Australian Government grants are recognised as income when the grants are receivable.

Income from grants to acquire/construct a recognisable non-financial asset to be controlled by the Agency is recognised when the Agency satisfies its obligations under the transfer. The Agency satisfies the obligations under the transfer to construct assets over time as the non-financial assets are being constructed. The Agency typically satisfies the obligations under the transfer when it achieves milestones specified in the grant agreement and amounts received in advance of obligation satisfaction are reported at Note 6.7.

## 4.4 Interest revenue

	2021-22 \$'000	2020-21 \$'000
Interest revenue	521	1,074
Loan interest revenue	19,581	15,469
<b>Total interest revenue</b>	<b>20,102</b>	<b>16,543</b>

Loan interest revenue amount reflects the interest charged and receivable from low interest loans to non-government schools and the University of Notre Dame Australia (UNDA). In 2021-22 loans to the value of \$49.85 million (\$38.81 million in 2020-21) were advanced to non-government schools and the UNDA. Interest has been calculated using the effective interest rate method in compliance with AASB 9. Participating institutions pay financial costs applicable to their loans, with the balance of the interest rate charged (see Note 7.4 Finance Costs) being met by a government appropriation.

## 4.5 Other revenue

	2021-22 \$'000	2020-21 Reclassified* \$'000
<u>Schools</u>		
Bookshops and canteens	4,848	5,125
Donations to schools	20,922	18,941
Hire of facilities	1,987	1,862
Lease income	10,387	8,018
Other revenue	13,990	14,921
<b>Total other revenue - Schools</b>	<b>52,134</b>	<b>48,867</b>
<u>Capital contributions and recoveries</u>		
Developer contributions	6,913	5,789
	<b>6,913</b>	<b>5,789</b>
<u>Other</u>		
Recoveries and refunds	8,099	5,803
Sale of goods and services	15,635	14,497
Employee rental contributions**	18,485	17,257
Other miscellaneous revenue	3,165	1,925
	<b>45,384</b>	<b>39,482</b>
<b>Total other revenue - Central office</b>	<b>52,297</b>	<b>45,271</b>
<b>Total other revenue</b>	<b>104,431</b>	<b>94,138</b>

\* See also Note 9.4 for details regarding the reclassification of comparatives

\*\* The Department leases a number of right-of-use assets from the Government Regional Officer Housing (GROH), which it subleases out to employees at a subsidised rate. Information on the Department's leasing arrangements with GROH can be found in Note 3.11.

### Other revenue

Other revenue is recognised in the accounting period in which the relevant performance obligations has been satisfied.

## 4.6 Other gains

	2021-22 \$'000	2020-21 \$'000
Asset revaluation increase	-	481,679
<b>Total other gains</b>	<b>-</b>	<b>481,679</b>
<u>Reconciliation of building valuation remediation increase:</u>		
Building valuation remediation	-	797,256
Recognised through equity (note 9.12)	-	(315,577)
<b>Net previously expensed</b>	<b>-</b>	<b>481,679</b>

### Other gains

Other gains mainly comprise project and professional fees previously excluded from buildings' revaluation and expensed through the statement of comprehensive income. During the year the Department reviewed its valuation methodology on buildings to include all relevant costs associated with replacing specialised assets in line with AASB 13 and Treasurer's Instruction 954.

## 5. Key assets

### Assets the Department utilises for economic benefit or service potential

This section includes information regarding the key assets the Department utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Note
Property, plant and equipment	<b>5.1</b>
Right-of-use assets	<b>5.2</b>
Intangible assets	<b>5.3</b>
Service concession assets	<b>5.4</b>

## 5.1 Property, plant and equipment

	Land \$'000	Land improvements \$'000	Buildings \$'000	Plant and equipment \$'000	Motor vehicles \$'000	Buses \$'000	Computers \$'000	Communication equipment \$'000	Office equipment \$'000	Miscellaneous assets \$'000	Capital works in progress \$'000	Total \$'000
<b>1 Jul 2020</b>												
Gross carrying amount	3,694,138	-	7,369,826	79,308	6,841	21,712	27,247	6,386	21,970	10,502	184,931	11,422,861
Accumulated depreciation	-	-	(204,414)	(67,254)	(5,914)	(15,955)	(23,042)	(5,985)	(14,437)	(6,631)	-	(343,632)
Accumulated impairment loss	-	-	(18,282)	-	-	-	-	-	-	-	-	(18,282)
<b>Carrying amount at start of period</b>	<b>3,694,138</b>	<b>-</b>	<b>7,147,130</b>	<b>12,054</b>	<b>927</b>	<b>5,757</b>	<b>4,205</b>	<b>401</b>	<b>7,533</b>	<b>3,871</b>	<b>184,931</b>	<b>11,060,947</b>
Adjustment for change in classification - Land improvements & transportables/demountables <sup>(a)</sup>	-	1,507,373	(1,806,313)	298,940	-	-	-	-	-	-	-	-
<b>Reclassified carrying amount</b>	<b>3,694,138</b>	<b>1,507,373</b>	<b>5,340,817</b>	<b>310,994</b>	<b>927</b>	<b>5,757</b>	<b>4,205</b>	<b>401</b>	<b>7,533</b>	<b>3,871</b>	<b>184,931</b>	<b>11,060,947</b>
Additions	-	-	39,558	3,095	378	643	1,431	347	3,912	660	308,477	358,501
Disposals	(4,526)	-	-	(2,588)	(2)	(70)	(138)	(66)	(144)	(25)	-	(7,559)
Transferred to land & buildings held for distribution to owner <sup>(b)</sup>	(25,636)	-	-	-	-	-	-	-	-	-	-	(25,636)
Transferred from land & buildings held for distribution to owner	3,450	-	-	-	-	-	-	-	-	-	-	3,450
Transferred to/from works in progress	19,879	682	303,976	22,989	-	-	-	-	-	-	(347,526)	-
Revaluation increments/(decrements) <sup>(c)</sup>	461	193,274	601,700	-	-	-	-	-	-	-	-	795,435
Impairment losses <sup>(d)</sup>	(3,233)	-	-	-	-	-	-	-	-	-	-	(3,233)
Depreciation	-	(33,399)	(106,351)	(40,292)	(437)	(896)	(2,272)	(568)	(2,984)	(562)	-	(187,761)
Transfers/Adjustments	(1)	-	22	(367)	(319)	335	74	20	128	30	4	(74)
<b>Carrying amount at 30 Jun 2021</b>	<b>3,684,532</b>	<b>1,667,930</b>	<b>6,179,722</b>	<b>293,831</b>	<b>547</b>	<b>5,769</b>	<b>3,300</b>	<b>134</b>	<b>8,445</b>	<b>3,974</b>	<b>145,886</b>	<b>11,994,070</b>
Gross carrying amount	3,684,532	1,747,341	6,429,313	419,713	6,647	23,389	25,542	6,035	22,814	10,924	145,886	12,522,136
Accumulated depreciation	-	(79,411)	(249,591)	(125,882)	(6,100)	(17,620)	(22,242)	(5,901)	(14,369)	(6,950)	-	(528,066)
Accumulated impairment loss	-	-	-	-	-	-	-	-	-	-	-	-

(a) Given their nature and use from 1 July 2020, transportables and demountables were reclassified to plant and equipment, and land improvements were reclassified from buildings to its own asset class.

(b) The Department of Planning, Lands and Heritage (DPLH) is the only department with the power to sell Crown land. The land is transferred to DPLH for sale and the Department accounts for the transfer as a distribution to owner.

(c) The indices for land, buildings, and school land improvements moved within threshold since the last revaluation as at 1 July 2018 and accordingly no out of cycle comprehensive revaluation was triggered. However, in 2020-21, the Department reviewed its valuation methodology which was amended to include buildings and land improvements and professional fees. Refer to Note 4.6 for more details.

(d) Refer to Note 5.1.1 for impairment loss details.

Information on fair value measurements is provided in Note 8.3

## 5.1 Property, plant and equipment (continued)

	Land \$'000	Land improvements \$'000	Buildings \$'000	Plant and equipment \$'000	Motor vehicles \$'000	Buses \$'000	Computers \$'000	Communication equipment \$'000	Office equipment \$'000	Miscellaneous assets \$'000	Capital works in progress \$'000	Total \$'000
<b>1 Jul 2021</b>												
Gross carrying amount	3,684,532	1,747,341	6,429,313	419,713	6,647	23,389	25,542	6,035	22,814	10,924	145,886	12,522,136
Accumulated depreciation	-	(79,411)	(249,591)	(125,882)	(6,100)	(17,620)	(22,242)	(5,901)	(14,369)	(6,950)	-	(528,066)
<b>Carrying amount at start of period</b>	<b>3,684,532</b>	<b>1,667,930</b>	<b>6,179,722</b>	<b>293,831</b>	<b>547</b>	<b>5,769</b>	<b>3,300</b>	<b>134</b>	<b>8,445</b>	<b>3,974</b>	<b>145,886</b>	<b>11,994,070</b>
Additions	34,009	-	36,376	3,244	531	2,836	1,445	363	2,868	193	383,147	465,012
Disposals	(254)	-	-	(1,304)	(103)	-	(185)	(42)	(72)	(12)	-	(1,972)
Transferred to land & buildings held for distribution to owner <sup>(a)</sup>	(571)	-	-	-	-	-	-	-	-	-	-	(571)
Transferred from land & buildings held for distribution to owner	-	-	-	-	-	-	-	-	-	-	-	-
Transferred to/from works in progress	6,226	2,680	188,623	16,915	-	-	-	-	-	-	(214,444)	-
Revaluation increments/ (decrements)	329,615	500,798	599,667	-	-	-	-	-	-	-	-	1,430,080
Depreciation	-	(38,860)	(133,396)	(44,286)	(340)	(986)	(1,560)	(462)	(3,028)	(470)	-	(223,388)
Transfers/Adjustments <sup>(b)</sup>	2	(13,992)	(136)	(8)	(157)	-	(70)	47	20	(14)	(2)	(14,310)
<b>Carrying amount at 30 Jun 2022</b>	<b>4,053,559</b>	<b>2,118,556</b>	<b>6,870,856</b>	<b>268,392</b>	<b>478</b>	<b>7,619</b>	<b>2,930</b>	<b>40</b>	<b>8,233</b>	<b>3,671</b>	<b>314,587</b>	<b>13,648,921</b>
Gross carrying amount	4,053,559	2,127,963	6,921,163	436,437	6,503	25,356	24,439	6,014	23,183	10,964	314,587	13,950,168
Accumulated depreciation	-	(9,407)	(50,307)	(168,045)	(6,025)	(17,737)	(21,509)	(5,974)	(14,950)	(7,293)	-	(301,247)
Accumulated impairment loss	-	-	-	-	-	-	-	-	-	-	-	-

(a) The Department of Planning, Lands and Heritage (DPLH) is the only department with the power to sell Crown land. The land is transferred to DPLH for sale and the Department accounts for the transfer as a distribution to owner.

(b) Transfers include \$13.99 million of land improvements transferred to right-of-use assets, refer note 5.2.

Information on fair value measurements is provided in Note 8.3

### Initial recognition

Items of property, plant and equipment, costing \$5,000 or more with a useful life of 2 or more years are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment and land improvements costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income.

Any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management to be included in the cost of an item. Examples include project and professional fees, installation and assembly costs, costs of site preparation and costs of employee benefits arising directly from the construction or acquisition of the item of PPE.

Assets transferred as part of a machinery of government change are transferred at their fair value.

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

### Subsequent measurement

Subsequent to initial recognition as an asset, the revaluation model is used for the measurement of land, buildings and school land improvements and historical cost for all other property, plant and equipment. Buildings and school land improvements are carried at fair value less accumulated depreciation and accumulated impairment loss. Land is carried at fair value. All other items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Where market-based evidence is available, the fair value of land and buildings is determined on the basis of current market values determined by reference to recent market transactions. When buildings are revalued by reference to recent market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

In the absence of market-based evidence, fair value of land and buildings, including building school land improvements, is determined on the basis of existing use. This normally applies where buildings are specialised or where land use is restricted. Fair value for existing use buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the depreciated replacement cost. Where the fair value of buildings is determined on the depreciated replacement cost basis, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount. Fair value for restricted use land is determined by comparison with market evidence for land with similar approximate utility (high restricted use land) or market value of comparable unrestricted land (low restricted use land).

## 5.1 Property, plant and equipment (continued)

School land improvements consists of roads, foot paths and paved areas, boundary walls, fences and gates, soft landscaping, and external services. Information from the quantity surveyor engaged by the Department, previous analysis of school land improvements, and a cross reference to industry cost guide publication is considered to estimate the building replacement cost for school land improvements.

Land and Buildings are measured at fair value on a cyclical basis, consistent with TI 954 Revaluation of Non-Current Physical Assets, issued by the Department of Treasury. The last revaluation for land, buildings and school land improvements was effective for the year ended 30 June 2022. The revaluation of land and buildings was conducted by the Western Australian Land Information Authority (Landgate). The revaluation of land improvements was conducted by an independent quantity surveyor.

The Department revalues land, buildings and school land improvements every 3 years. Indices are reviewed annually and when they indicate a cumulative change of greater than or equal to 15% since last comprehensive revaluation an out of cycle revaluation will be triggered. No comprehensive revaluation is undertaken when cumulative movement in indices is less than 15% since last revaluation.

The Department uses indices from a reputable and publicly available source, the Australian Bureau of Statistics for the measurement of indices relevant to the Department's assets. Independent valuers are generally used to conduct these scheduled revaluations.

The Department includes Project and Professional Fees in the fair value.

The most significant assumptions and judgements in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated economic life. Professional judgement by the valuer is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

### Key sources of estimation uncertainty – Valuation of land improvements

The Department recognises school land improvements comprising roads, footpaths and paved areas; boundary walls, fencing and gates; landscaping and improvements, and external services from an independent quantity surveyor as determined by the Department's valuer. Currently the value of roads, footpaths and paved areas, and landscaping and improvements are measured by applying the appropriate current rate per square metre. Boundary walls, fencing and gates are measured by applying the appropriate current rate per meter. External services area measuring by applying the appropriate current rate to buildings gross floor area and, where appropriate, site area. The rate applied by the Department's quantity surveyor have been benchmarked against recent project tender prices and are applicable as of 1 July 2021 which has been adjusted for the ages and conditions based on straight line depreciation of each asset over time.

### 5.1.1 Depreciation and impairment

#### Depreciation charge for the period

	Notes	2021-22 \$'000	2020-21 \$'000
<u>Depreciation</u>			
Land Improvements	5.1	38,860	33,399
Buildings	5.1	133,396	106,351
Plant and equipment	5.1	44,286	40,292
Motor vehicles	5.1	340	437
Buses	5.1	986	896
Computers	5.1	1,560	2,272
Communication equipment	5.1	462	568
Office equipment	5.1	3,028	2,984
Miscellaneous assets	5.1	470	562
<b>Total depreciation</b>		<b>223,388</b>	<b>187,761</b>

#### Impairment charge for the period

	Notes	2021-22 \$'000	2020-21 \$'000
<u>Impairment</u>			
Land <sup>(a)</sup>	5.1	-	3,233
Buildings	5.1	-	-
<b>Total impairment</b>		<b>-</b>	<b>3,233</b>

(a) The land impairment reflects the impact of restrictions placed on the land acquired at market value to build a public school.

#### Useful lives

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

In calculating depreciation for buildings, including land improvements, the Department deems the economic life of the asset (as assessed by the valuer) to be the useful life of the asset. The asset is then depreciated on a straight line basis over its economic life.

Depreciation is calculated using the straight line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable assets are:

<b>Buildings</b>	50 to 80 <sup>(a)</sup>	Years
<b>Land improvements</b>	40 to 80	Years
<b>Communication equipment</b>	5	Years
<b>Computers</b>	4	Years
<b>Furniture and fittings</b>	10	Years
<b>Motor vehicles</b>	5	Years
<b>Buses</b>	10	Years
<b>Musical instruments</b>	8 to 12	Years
<b>Office equipment</b>	5 to 8	Years
<b>Plant and equipment</b>	8 to 25 <sup>(b)</sup>	Years
<b>Software</b>	4	Years

(a) School buildings have remaining useful life of 80 years and residential college buildings have a useful life of 50 years.

(b) Includes transportables and demountables with useful life of 25 years.

Works of art controlled by the Department are classified as property, plant and equipment. These are anticipated to have indefinite useful lives. Their service potential has not, in any material sense, been consumed during the reporting period and consequently no depreciation has been recognised.

Land is not depreciated.

Furniture and fittings, and musical instruments are included within miscellaneous assets.

## 5.1 Property, plant and equipment (continued)

### Impairment

Non-financial assets, including items of plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As the Department is a not-for-profit agency, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount is increased to its recoverable amount. However, this reversal does not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

## 5.2 Right-of-use assets

	Land \$'000	Buildings \$'000	Buildings PPP \$'000	Motor vehicles \$'000	Other \$'000	Total \$'000
<b>1 Jul 2020</b>						
Gross carrying amount	2,898	33,690	253,050	7,738	52,224	349,600
Accumulated depreciation	(416)	(18,546)	(4,471)	(2,297)	(30,645)	(56,375)
Accumulated impairment loss	-	-	-	-	-	-
<b>Carrying amount at start of period</b>	<b>2,482</b>	<b>15,144</b>	<b>248,579</b>	<b>5,441</b>	<b>21,579</b>	<b>293,225</b>
Additions	-	23,103	29,417	2,043	4,529	59,092
Disposals	-	-	-	-	-	-
Transfers/Adjustments	(1)	(258)	95	(33)	(1)	(198)
Impairment losses	-	-	-	-	-	-
Depreciation	(416)	(20,575)	(4,148)	(2,253)	(11,574)	(38,966)
<b>Carrying amount at 30 June 2021</b>	<b>2,065</b>	<b>17,414</b>	<b>273,943</b>	<b>5,198</b>	<b>14,533</b>	<b>313,153</b>
Gross carrying amount	2,898	53,808	282,562	8,882	40,703	388,853
Accumulated depreciation	(833)	(36,394)	(8,619)	(3,684)	(26,170)	(75,700)
Accumulated impairment loss	-	-	-	-	-	-

	Land \$'000	Buildings \$'000	Buildings PPP \$'000	Motor vehicles \$'000	Other \$'000	Total \$'000
<b>1 Jul 2021</b>						
Gross carrying amount	2,898	53,808	282,562	8,882	40,703	388,853
Accumulated depreciation	(833)	(36,394)	(8,619)	(3,684)	(26,170)	(75,700)
Accumulated impairment loss	-	-	-	-	-	-
<b>Carrying amount at start of period</b>	<b>2,065</b>	<b>17,414</b>	<b>273,943</b>	<b>5,198</b>	<b>14,533</b>	<b>313,153</b>
Additions	-	16,548	18,753	1,168	9,873	46,342
Disposals	-	(5,255)	-	-	-	(5,255)
Revaluation increments/ (decrements)	-	-	-	-	-	-
Lease reassessment	-	34,436	-	-	-	34,436
Transfers/Adjustments*	830	213	13,993	189	(1)	15,224
Impairment losses	-	-	-	-	-	-
Depreciation	(404)	(27,794)	(3,912)	(2,218)	(8,908)	(43,236)
<b>Carrying amount at 30 June 2022</b>	<b>2,491</b>	<b>35,562</b>	<b>302,777</b>	<b>4,337</b>	<b>15,497</b>	<b>360,664</b>
Gross carrying amount	3,728	56,719	315,639	9,805	39,176	425,067
Accumulated depreciation	(1,237)	(21,157)	(12,862)	(5,468)	(23,679)	(64,403)
Accumulated impairment loss	-	-	-	-	-	-

\* Include land improvements previously classified under property, plant and equipment were reclassified as right-of-use assets Buildings PPP, refer note 5.1.

### Initial recognition

At the commencement date of the lease, the Department recognises right-of-use assets measured at cost including the following:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received
- any initial direct costs
- restoration costs, including dismantling and removing the underlying asset.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in Note 7.2 'Leases'.

The Department has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less when new). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

### Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any remeasurement of leases.

### Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the Department at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in Note 5.1.1.

## 5.2 Right-of-use assets (continued)

The following amounts relating to leases have been recognised in the statement of comprehensive income:

	Notes	2021-22 \$'000	2020-21 \$'000
<b>Depreciation</b>			
Land	5.2	404	416
Buildings	5.2	27,794	20,575
Buildings PPP	5.2	3,912	4,148
Vehicles	5.2	2,218	2,253
Other	5.2	8,908	11,574
<b>Total depreciation expense of right-of-use assets</b>		<b>43,236</b>	<b>38,966</b>
Lease interest expense		22,542	21,308
Short-term leases		14	22
Low-value leases		12,892	6,967

The total cash outflow for leases in 2021-22 was \$77.99 million (2020-21: \$66.07 million). As at 30 June 2022 there were no indications of impairment to right-of-use assets.

### The Department's leasing activities and how these are accounted for:

The Department has leases for mostly vehicles, computer equipment, private public partnership schools and residential accommodations.

The residential accommodation leases are mostly fixed term leases with Government Regional Officers' Housing (GROH) which are included in buildings. The Department also has open ended leases with GROH, where either party may exit the agreement with limited penalty. As the agreements work on a month-to-month 'extension' basis, the lessee and lessor can elect to not continue extending the arrangement. As a result, under AASB 16, there is no non-cancellable period that gives rise to specific rights and obligations, and are therefore accounted for as an expense as incurred.

The Department has entered into a Memorandum of Understanding Agreement (MOU) with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

The Department recognises leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in Note 7.2.

## 5.3 Intangible assets

	Computer Software \$'000	Internally generated intangibles - work in progress \$'000	Total \$'000
<b>1 Jul 2020</b>			
Gross carrying amount	10,812	3,642	14,454
Accumulated amortisation	(9,721)	-	(9,721)
Accumulated impairment loss	-	-	-
<b>Carrying amount at start of period</b>	<b>1,091</b>	<b>3,642</b>	<b>4,733</b>
Additions	-	156	156
Disposals	-	-	-
Transfers <sup>(a)</sup>	-	(2,558)	(2,558)
Impairment losses	-	-	-
Amortisation expense	(985)	-	(985)
<b>Carrying amount at 30 June 2021</b>	<b>106</b>	<b>1,240</b>	<b>1,346</b>
Gross carrying amount	10,812	1,240	12,052
Accumulated amortisation	(10,706)	-	(10,706)
Accumulated impairment loss	-	-	-

	Computer Software \$'000	Internally generated intangibles - work in progress \$'000	Total \$'000
<b>1 Jul 2021</b>			
Gross carrying amount	10,812	1,240	12,052
Accumulated amortisation	(10,706)	-	(10,706)
Accumulated impairment loss	-	-	-
<b>Carrying amount at start of period</b>	<b>106</b>	<b>1,240</b>	<b>1,346</b>
Additions	-	156	156
Disposals	-	-	-
Transfers <sup>(a)</sup>	-	(156)	(156)
Impairment loss <sup>(b)</sup>	-	(1,240)	(1,240)
Amortisation expense	(105)	-	(105)
<b>Carrying amount at 30 June 2022</b>	<b>1</b>	<b>-</b>	<b>1</b>
Gross carrying amount	10,811	-	10,811
Accumulated amortisation	(10,810)	-	(10,810)
Accumulated impairment loss	-	-	-

(a) An amount of \$0.16 million previously included in the Department of Education's work in progress (relating to the Student Records Management System) was transferred to the Authority in 2021-22 (\$2.56 million transferred in 2020-21). See also Note 9.12 Equity.

(b) The impairment loss relates to the Enterprise Business System project for the former Department of Education Services (DES) which was discontinued following its amalgamation with the Department.

### 5.3 Intangible assets (continued)

#### Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- an intention to complete the intangible asset, and use or sell it;
- the ability to use or sell the intangible asset;
- the intangible asset will generate probable future economic benefit;
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Acquisitions of intangible assets costing \$50,000 or more and internally generated intangible assets costing \$50,000 or more that comply with the recognition criteria as per AASB 138.57 (as noted above), are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

Costs incurred in the research phase of a project are immediately expensed.

#### Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

#### 5.3.1 Amortisation and impairment

##### Amortisation charge for the period

	Notes	2021-22 \$'000	2020-21 \$'000
<u>Amortisation</u>			
Intangible assets	5.3	105	985
<b>Total amortisation</b>		<b>105</b>	<b>985</b>

##### Impairment charge for the period

	Notes	2021-22 \$'000	2020-21 \$'000
<u>Impairment</u>			
Intangible assets	5.3	1,240	-
<b>Total impairment</b>		<b>1,240</b>	<b>-</b>

The Department held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

Amortisation of finite life intangible assets is calculated on a straight line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Department have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Software	4	Years
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#### Impairment of intangible assets

Central office, regional offices and schools assess impairment of intangible assets at the end of each reporting period. The impact of impairment of intangible assets in schools is minimal. Where there is an indication of impairment (such as falling replacement costs), the recoverable amount of the intangible asset is estimated. Calculations performed in assessing recoverable amounts incorporate a number of key estimates.

#### 5.4 Service concession assets

	Land \$'000	Land improvements \$'000	Buildings \$'000	Plant and equipment \$'000	Total \$'000
<b>1 Jul 2020</b>					
Gross carrying amount	9,311	-	18,714	-	28,025
Accumulated depreciation	-	-	(414)	-	(414)
Accumulated impairment loss	-	-	-	-	-
<b>Carrying amount at start of period</b>	<b>9,311</b>	<b>-</b>	<b>18,300</b>	<b>-</b>	<b>27,611</b>
Adjustment for change in classification - Land improvements & transportables/demountables <sup>(a)</sup>	-	3,369	(3,978)	609	-
<b>Reclassified carrying amount</b>	<b>9,311</b>	<b>3,369</b>	<b>14,322</b>	<b>609</b>	<b>27,611</b>
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluation increments/(decrements) <sup>(b)</sup>	-	440	1,842	-	2,282
Impairment losses	-	-	-	-	-
Depreciation	-	(108)	(494)	(74)	(676)
Transfers/Adjustments	-	2	(2)	1	1
<b>Carrying amount at 30 June 2021</b>	<b>9,311</b>	<b>3,703</b>	<b>15,668</b>	<b>536</b>	<b>29,218</b>
Gross carrying amount	9,311	3,907	16,335	610	30,163
Accumulated depreciation	-	(204)	(667)	(74)	(945)
Accumulated impairment loss	-	-	-	-	-

(a) Given their nature and use from 1 July 2020, transportables and demountables were reclassified to plant and equipment, and land improvements were reclassified from buildings to its own asset class.

(b) In 2020-21, the revaluation and capitalisation policy was amended to include buildings and land improvements project and professional fees.

Information on fair value measurements is provided in Note 8.3



## 5.4 Service concession assets (continued)

	Land \$'000	Land improvements \$'000	Buildings \$'000	Plant and equipment \$'000	Total \$'000
<b>1 Jul 2021</b>					
Gross carrying amount	9,311	3,907	16,335	610	30,163
Accumulated depreciation	-	(204)	(667)	(74)	(945)
Accumulated impairment loss	-	-	-	-	-
<b>Carrying amount at start of period</b>	<b>9,311</b>	<b>3,703</b>	<b>15,668</b>	<b>536</b>	<b>29,218</b>
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluation increments/(decrements)	1,629	1,879	(626)	-	2,882
Impairment losses	-	-	-	-	-
Depreciation	-	(145)	(332)	(80)	(557)
Transfers/Adjustments	-	(4)	-	-	(4)
<b>Carrying amount at 30 June 2022</b>	<b>10,940</b>	<b>5,433</b>	<b>14,710</b>	<b>456</b>	<b>31,539</b>
Gross carrying amount	10,940	5,433	14,710	651	31,734
Accumulated depreciation	-	-	-	(195)	(195)
Accumulated impairment loss	-	-	-	-	-

Information on fair value measurements is provided in Note 8.3

### Initial measurement

Service concession assets are initially measured at current replacement cost in accordance with the cost approach to fair value in AASB 13 Fair Value Measurement.

This same measurement approach applies to existing assets of the Department that have been reclassified as service concession assets at the date of reclassification. Any difference between the carrying amount of the asset and its current replacement cost is accounted for as if it is a revaluation of the asset.

### Subsequent measurement

After initial recognition, service concession assets, other than plant and equipment, are subsequently measured applying the revaluation model (refer to Note 5.1 Property, Plant and Equipment).

#### 5.4.1 Depreciation and impairment

	Notes	2021-22 \$'000	2020-21 \$'000
<u>Depreciation</u>			
Land improvements	5.4	145	108
Buildings	5.4	332	494
Plant and equipment	5.4	80	74
<b>Total depreciation</b>		<b>557</b>	<b>676</b>

### Depreciation and impairment of service concession assets

Subsequent to initial recognition or reclassification, a service concession asset is depreciated in accordance with AASB 116 Property, Plant and Equipment, with any impairment recognised in accordance with AASB 136 Impairment of Assets (refer to Note 5.1.1 Depreciation and Impairment).

The Department's camp schools and Landsdale Farm meet the eligibility requirement of a service concession asset. The Department leased 6 camp schools to Fairbridge Western Australia Inc for a period of 15 years (renewable for another 2 five-year lease terms) for a nominal cost, and Landsdale Farm to Strive Community Services Inc for an initial period of 5 years (renewable for another 2 five-year lease terms) at an annual rental amount.

## 6. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Department's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Note
Receivables	<b>6.1</b>
Amounts receivable for services (Holding account)	<b>6.2</b>
Other current assets	<b>6.3</b>
Inventories	<b>6.4</b>
Payables	<b>6.5</b>
Other provisions	<b>6.6</b>
Other liabilities	<b>6.7</b>

### 6.1 Receivables

	2021-22 \$'000	2020-21 \$'000
<u>Current</u>		
Trade receivables	48,278	36,800
Loans to non-government schools and the University of Notre Dame Australia (UNDA)	39,436	37,896
Allowance for impairment of receivables	(13,811)	(11,258)
GST receivable	20,664	16,992
<b>Total current</b>	<b>94,567</b>	<b>80,430</b>
<u>Non-current</u>		
Loans to non-government schools and the UNDA	327,797	317,639
<b>Total non-current</b>	<b>327,797</b>	<b>317,639</b>
<b>Total receivables at end of period</b>	<b>422,364</b>	<b>398,069</b>

### Trade receivables

Trade receivables are initially recognised at their transaction price or, for those receivables that contain a significant financing component, at fair value. The Department holds the receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

The Department recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through profit or loss. The ECLs represent the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate. Individual receivables are written off when the Department has no reasonable expectations of recovering the contractual cash flows.

For trade receivables, the Department recognises an allowance for ECLs measured at the lifetime expected credit losses at each reporting date. The Department has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to Note 3.3 for the amount of ECLs expensed in this financial year.

## 6.1 Receivables (continued)

### Loans to non-government schools and the UNDA

The Department reports the value of subsidised loans it provides to non-government schools and the UNDA, in accordance with AASB 9. The loans are measured at amortised cost and have a maturity term not exceeding 15 years, as per the Low Interest Loan Scheme (LILS) guidelines. These loans are not held for trading purposes. See Note 8.1 Financial risk management.

The loans are granted at a subsidised average interest rate of 2.47% per annum. The Department meets the difference between the subsidised interest and the cost of borrowing through a government appropriation (refer to Note 4.4).

Estimated credit losses are provided for the life of loans using the simplified approach under AASB 9, taking into account historical trends as well as current and forecast credit risks. A progressive provisioning matrix is applied based on an ageing analysis. All loans were classified as current at the end of the reporting period with a general provision for estimated credit losses at 0.29% (2020–21: 0.34%).

### 6.1.1 Movement in the allowance for impairment of trade receivables

	2021–22 \$'000	2020–21 \$'000
<i>Reconciliation of changes in the allowance for impairment of trade receivables:</i>		
Opening balance	11,258	14,474
Expected credit losses expense	7,690	1,709
Amounts written off during the period	(5,137)	(4,925)
<b>Allowance for impairment at end of period</b>	<b>13,811</b>	<b>11,258</b>

The maximum exposure to credit risk at the end of the reporting period for trade receivables is the carrying amount of the asset inclusive of any allowance for impairment as shown in the table at Note 8.1(c) 'Credit risk exposure'.

Other than loans to non-government schools and the University of Notre Dame Australia (UNDA), for trade receivables, the Department does not hold any collateral as security or other credit enhancements.

## 6.2 Amounts receivable for services (Holding Account)

	2021–22 \$'000	2020–21 \$'000
Current	26,623	18,943
Non-current	3,611,673	3,318,953
<b>Total amounts receivable for services at end of period</b>	<b>3,638,296</b>	<b>3,337,896</b>

Amounts receivable for services represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

The amounts receivable for services are financial assets at amortised cost, and are not considered impaired (i.e. there is no expected credit loss of the holding accounts).

## 6.3 Other current assets

	2021–22 \$'000	2020–21 \$'000
<i>Current</i>		
Contract assets	6,702	-
Prepayments	16,816	13,091
<b>Total other current assets at end of period</b>	<b>23,518</b>	<b>13,091</b>

### Contract assets

Where a Department performs by transferring either goods or services to a customer before the payment is due or before the customer pays for consideration, then these are to be classified as contract assets. Contract assets exclude any amounts presented as a receivable.

### Prepayments

Represents payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

## 6.4 Inventories

	2021–22 \$'000	2020–21 \$'000
<i>Inventories held for resale:</i>		
School canteens, publications and bookshops stocks (at cost)	2,167	2,301
Livestock and farm produce (at cost)	6,423	5,251
<b>Total inventories at end of period</b>	<b>8,590</b>	<b>7,552</b>

Inventories are measured at the lower of cost and net realisable value. Costs are assigned by the method most appropriate to each particular class of inventory, with the majority being valued on a first in first out basis.

Inventories not held for resale are valued at cost unless they are no longer required, in which case they are valued at net realisable value.

## 6.5 Payables

	2021-22 \$'000	2020-21 \$'000
<u>Current</u>		
Trade and other payables - central office	1,414	1,193
Trade and other payables - schools	4,275	4,665
Accrued expenses	57,181	72,659
Accrued salaries	120,253	61,225
<b>Total current</b>	<b>183,123</b>	<b>139,742</b>
<u>Non-current</u>		
Trade and other payables - central office	2,071	1,562
<b>Total non-current</b>	<b>2,071</b>	<b>1,562</b>
<b>Total payables at end of period</b>	<b>185,194</b>	<b>141,304</b>

### Payables

Payables are recognised at the amounts payable when the Department becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value as settlement for the Department is generally within 15 to 20 days.

### Accrued salaries

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period, including an accrual for backpay. Accrued salaries are normally settled within a fortnight of the reporting period end. The Department considers the carrying amount of accrued salaries to be equivalent to its fair value.

The accrued salaries suspense account (see Note 7.5.2 'Restricted cash and cash equivalents') consists of amounts paid annually, from Departmental appropriations for salaries expense, into a Department of Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

## 6.6 Other provisions

	2021-22 \$'000	2020-21 \$'000
<u>Current</u>		
Make-good provision	196	19
School ventilation program	8,024	-
<b>Total current</b>	<b>8,220</b>	<b>19</b>
<u>Non-current</u>		
Make-good provision	378	170
Cladding rectification provision	3,302	3,221
<b>Total non-current</b>	<b>3,680</b>	<b>3,391</b>
<b>Total other provisions at end of period</b>	<b>11,900</b>	<b>3,410</b>

A restoration provision needs to be recognised for the present value of the estimated expenditure required, due to the Department's legal or constructive obligation, to dismantle and restore leasehold improvements, and undertake cladding rectification works.

A restoration provision is recognised when:

- there is a present obligation;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably.

The provision for future restoration cost is the best estimate of the expenditure required to settle the restoration obligation at the reporting date. Future restoration costs are reviewed annually for cladding rectification works and every 3 years for make-good and any changes in the estimate are reflected in the restoration provision at each reporting date.

### Make-good (restoration) provision

Some leased premises are required to be restored to their original condition at the end of their respective lease terms.

### School ventilation provision

The Department has committed and made pronouncements to optimise ventilation in schools to reduce the impact of COVID-19 in line with national and international guidelines. This will be achieved by using natural fresh air (opened windows) or through a range of mechanical means such as fans and air conditioning systems as well as air purifiers. Pursuant to the pronouncement, the Department commenced a ventilation program in schools and the provision is for the costs not yet paid for as at the end of the financial year.

### Cladding rectifications (restoration) provision

Following a fire involving aluminium composite panels, the Building Commission requested agencies assess their facilities. The Department has assessed all projects where aluminium composite panels were used since 2000. Where projects are identified as having potentially combustible cladding, fire engineering assessments were undertaken. At the time of reporting, three buildings belonging to the Department have been identified in the Department of Mines, Industry Regulation and Safety report. Further investigations have been undertaken by Department of Finance on the behalf of the Department for 13 schools. This work has resulted in the identification of solutions for 11 schools, signage solutions for 2 schools and one school was found to require no work. The implementation of the proposed solutions is now subject to the funding through the usual budget process. The 2022-23 State budget allocated \$3.30 million of funding which becomes available in 2024-25. The timeline for delivery will be developed accordingly.

### 6.6.1 Movement in provisions

Movements in each class of provision during the period are set out below:

	2021-22 \$'000	2020-21 \$'000
<u>Make-good provision</u>		
Carrying amount at start of period	189	189
Additional/(reversals of) provisions recognised	385	-
Payments	-	-
<b>Carrying amount at end of period</b>	<b>574</b>	<b>189</b>
<u>School ventilation program provision</u>		
Carrying amount at start of period	-	-
Additional/(reversals of) provisions recognised	8,024	-
Payments	-	-
<b>Carrying amount at end of period</b>	<b>8,024</b>	<b>-</b>
<u>Cladding rectification provision</u>		
Carrying amount at start of period	3,221	-
Additional/(reversals of) provisions recognised	81	3,221
Payments	-	-
<b>Carrying amount at end of period</b>	<b>3,302</b>	<b>3,221</b>

### 6.7 Other liabilities

	2021-22 \$'000	2020-21 \$'000
<u>Current</u>		
Amounts held in schools suspense accounts	6,157	5,890
Accrued interest expense	2,138	2,195
Other	2,286	151
Contract liabilities	28,121	9,991
Grants liabilities	-	-
<b>Total current</b>	<b>38,702</b>	<b>18,227</b>
<b>Total other liabilities at end of period</b>	<b>38,702</b>	<b>18,227</b>

#### Contract liabilities

Contract liabilities, classified as amounts due to customers for services yet to be provided, primarily relate to when the Department has received consideration in advance of satisfying the performance obligation. Refer to Notes 4.2, 4.3 and 4.5 for details of the revenue recognition policy.

#### 6.7.1 Movement in contract liabilities

	2021-22 \$'000	2020-21 \$'000
<u>Reconciliation of changes in contract liabilities</u>		
Opening balance	9,991	2,376
Additions	28,398	9,368
Revenue recognised in the reporting period	(10,268)	(1,753)
<b>Balance at end of period</b>	<b>28,121</b>	<b>9,991</b>

The Department expects to satisfy the performance obligations unsatisfied at the end of the reporting period within the next 12 months.

## 7. Financing

This section sets out the material balances and disclosures associated with the financing and cash flows of the Department.

	Note
Borrowings	<b>7.1</b>
Leases	<b>7.2</b>
Assets pledge as security	<b>7.3</b>
Finance costs	<b>7.4</b>
Cash and cash equivalents	<b>7.5</b>
Reconciliation of cash	<b>7.5.1</b>
Restricted cash and cash equivalents	<b>7.5.2</b>
Reconciliation of operating activities	<b>7.5.3</b>
Capital commitments	<b>7.6</b>

### 7.1 Borrowings

	2021-22 \$'000	2020-21 \$'000
<u>Current</u>		
WATC loans	39,436	37,896
<b>Total current</b>	<b>39,436</b>	<b>37,896</b>
<u>Non-current</u>		
WATC loans	349,132	342,801
<b>Total non-current</b>	<b>349,132</b>	<b>342,801</b>
<b>Total borrowings at end of period</b>	<b>388,568</b>	<b>380,697</b>

Borrowings refer to interest bearing liabilities mainly raised through Western Australian Treasury Corporation.

Interest bearing financial liabilities are classified at amortised cost and initially recognised at fair value of the consideration received less directly attributable transactions costs.

Subsequent to initial recognition the borrowings are measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised and through the amortisation process.

The Department designates the financial instruments at fair value through profit or loss upon initial recognition when the designation eliminates, or significantly reduces, measurement or recognition inconsistency that would otherwise arise.

The Department has not designated any financial liabilities as at fair value through profit or loss.

The changes in fair value of financial liabilities designated at fair value through profit or loss are recognised in profit or loss with movements in fair value due to changes in the Department's own credit risk recognised in other comprehensive income.

## 7.1 Borrowings (continued)

### Western Australian Treasury Corporation (WATC) Low Interest Loans

The Department borrows from the WATC to finance loans provided under the Low Interest Loan Scheme (LILS), see also Note 6.1 Receivables. Loans are borrowed at an average rate of interest of 2.47% per annum. The carrying amounts are equivalent to their net fair values.

The current WATC Low Interest Loans relates to the portion of the principal repayments payable to WATC within the next 12 months. The amount is derived from estimates provided through the low interest loans system and the repayment schedule provided by WATC.

## 7.2 Leases

	2021-22 \$'000	2020-21 \$'000
Current	39,826	26,128
Non-current	342,291	322,707
	<b>382,117</b>	<b>348,835</b>

At the commencement date of the lease, the Department recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Department uses the incremental borrowing rate provided by Western Australian Treasury Corporation (WATC).

Lease payments included by the Department as part of the present value calculation of lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the Department exercising an option to terminate the lease.

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Periods covered by extension or termination options are only included in the lease term by the Department if the lease is reasonably certain to be extended (or not terminated).

This section should be read in conjunction with Note 5.2.

### Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

### Public Private Partnerships

The State Government partnered with a single Project Company to design, build, finance and maintain 4 new primary schools and 4 secondary schools to open progressively from 2017 to 2020, with a subsequent maintenance period ending in December 2047.

Schools are designed, constructed and made available to the Department, upon commercial acceptance (CA). The Project Company is to provide, over the duration of the term, agreed facilities management services, maintenance and refurbishment of the schools. At the end of the term, the Project Company is to hand over the schools to the Department in a well maintained condition, for nil consideration.

These Public Private Partnership (PPP) schools are recognised by the Department as a right-of-use asset with a right-of-use liability on achievement of CA of each phase of each school. The Department takes control of the school upon CA and provides school activities, including educational services and administration. The Department makes Quarterly Service Payments (QSP) over the term comprising repayment of design and construction costs and maintenance and service payments. The payment of the QSP will result in a reduction of the lease liability over time.

## 7.3 Assets pledged as security

	Notes	2021-22 \$'000	2020-21 \$'000
<u>Assets pledged as security</u>			
The carrying amounts of non-current assets pledged as security are:			
Right-of-use asset - Land	5.2	2,491	2,065
Right-of-use asset - Buildings	5.2	35,562	17,414
Right-of-use asset - Buildings PPP	5.2	302,777	273,943
Right-of-use asset - Motor vehicles	5.2	4,337	5,198
Right-of-use asset - Other	5.2	15,497	14,533
<b>Total assets pledged as security</b>		<b>360,664</b>	<b>313,153</b>

The Department has secured the right-of-use assets against the related lease liabilities. In the event of default, the rights to the leased assets will revert to the lessor.

## 7.4 Finance costs

	2021-22 \$'000	2020-21 \$'000
Lease interest expense	22,542	21,308
Loan fair value expense <sup>(a)</sup>	2,332	269
Interest expensed <sup>(b)</sup>	10,055	10,630
<b>Total finance costs expensed</b>	<b>34,929</b>	<b>32,207</b>

(a) Represents the write-down to fair value of low interest loans provided to non-government schools. The amount of loans provided during 2021-22 was \$49.85 million (2020-21: \$38.81 million).

(b) Represents the amounts charged for loans provided to the Department by the WATC for the operation of the LILS and special loan to the University of Notre Dame Australia (UNDA). Refer to Note 4.4 Interest Revenue and Note 6.1 Receivables for further details.

## 7.5 Cash and cash equivalents

### 7.5.1 Reconciliation of cash

	2021-22 \$'000	2020-21 \$'000
<u>Schools</u>		
Bank accounts	407,409	397,050
Cash on hand	100	134
	<b>407,509</b>	<b>397,184</b>
<u>Central office</u>		
Operating bank account	105,954	210,619
	<b>105,954</b>	<b>210,619</b>
<b>Total cash and cash equivalents at end of period</b>	<b>513,463</b>	<b>607,803</b>

For the purpose of the Statement of Cash Flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of 3 months or less that are readily convertible to a known amount of cash, and which are subject to insignificant risk of changes in value.

### 7.5.2 Restricted cash and cash equivalents

	2021-22 \$'000	2020-21 \$'000
<u>Current</u>		
Grants accounts <sup>(a)</sup>	24,162	13,976
Royalties for Regions Fund	4,623	1,559
Paid Parental Leave	513	421
Special purpose account - TRBWA <sup>(b)</sup>	8,555	8,880
Special purpose account - Student Residential Colleges Fund <sup>(b)</sup>	1,343	1,266
	<b>39,196</b>	<b>26,102</b>
<u>Non-current</u>		
Accrued salaries suspense account (27th pay) <sup>(c)</sup>	91,131	79,569
	<b>91,131</b>	<b>79,569</b>
<b>Total restricted cash and cash equivalents at end of period</b>	<b>130,327</b>	<b>105,671</b>

(a) Unspent cash balances relating to Australian Government grants, state and private partnerships funding, which can only be used for the purpose stipulated by the grant or funding arrangement.

(b) Refer to Note 9.8 for further details.

(c) Funds held in a suspense account with Department of Treasury for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year.

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of 3 months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

The accrued salaries suspense account consists of amounts paid annually, from agency appropriations for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

### 7.5.3 Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities

	Notes	2021-22 \$'000	2020-21 Reclassified* \$'000
Cash and cash equivalents	7.5.1	513,463	607,803
Restricted cash and cash equivalents	7.5.2	130,327	105,671
		<b>643,790</b>	<b>713,474</b>
<b>Reconciliation of net cost of services to net cash flows used in operating activities</b>			
Net cost of services		(4,438,506)	(3,891,366)
<u>Non-cash Items</u>			
Depreciation expense	5.1.1, 5.4.1, 5.2	267,181	227,403
Amortisation expense	5.3.1	105	985
Impairment expense	5.1.1, 5.3.1	1,240	3,233
Resources received free of charge	4.1	14,947	17,167
Expected credit losses expense	3.3	7,685	1,710
Loss on disposal of non-current assets	3.3	1,571	3,499
Asset revaluation increment	4.6	-	(481,679)
Adjustment for other non-cash items		(251)	(6,454)
<u>(Increase)/decrease in assets</u>			
Current receivables <sup>(a)</sup>		(13,018)	4,696
Current inventories		(1,038)	(1,110)
Other current assets		(10,427)	(2,328)
Non-current receivables		(10,158)	(19,442)
<u>Increase/(decrease) in liabilities</u>			
Provisions		41,372	81,873
Current payables and other liabilities <sup>(a)</sup>		63,856	11,958
Non-current payables		509	558
Net GST receipts/(payments) <sup>(b)</sup>		(3,793)	(381)
Change in GST in receivables and payables <sup>(c)</sup>		(3,672)	(352)
<b>Net cash used in operating activities</b>		<b>(4,082,397)</b>	<b>(4,050,030)</b>

\* See also Note 9.4 for details regarding the reclassification of comparatives

(a) The Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

(b) This is the net GST paid/received, i.e. cash transactions.

(c) This reverses out the GST in receivables and payables.

## 7.6 Commitments

### 7.6.1 Capital commitments

	2021-22 \$'000	2020-21 \$'000
<b>Capital expenditure commitments<sup>(a)</sup></b>		
<u>Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:</u>		
Within 1 year	445,744	388,475
Later than 1 year and not later than 5 years	373,515	326,126
	<b>819,259</b>	<b>714,601</b>
<u>The capital commitments include amounts for:</u>		
2021 Election Commitments	310,545	-
Additional Stages at High Schools	46	-
Additional Stages at Secondary Schools	25,184	61,826
Additions and Improvements to High Schools	377	-
Additions and Improvements to Residential Colleges	606	110
Additions and Improvements to Primary Schools	6,105	18,496
Additions and Improvements to Secondary Schools	46,893	94,702
COVID-19 Response - Capital <sup>(a)</sup>	213,771	289,798
Fire Damage	968	-
Infrastructure managed projects at Residential Colleges	101	-
Miscellaneous	13,221	18,668
Modular Buildings	28,863	-
New Primary Schools	134,341	153,503
New Secondary Schools	29,631	46,125
Other School Facilities	4,279	6,768
Other Works	-	7,199
PPP Retained Funding	2,650	-
Remote Community Schools	745	-
Royalties for Regions	250	-
School Funded Project	273	2,124
Stimulus Package	146	13,088
Universal Access Program	264	2,194
	<b>819,259</b>	<b>714,601</b>

(a) As part of the WA Recovery Plan to guide Western Australia through COVID-19 recovery, the State Government has provided additional funding, and will include major additions to burgeoning secondary schools, new sport halls, classrooms, specialist facilities and refurbishments.

## 8. Risks and contingencies

This section sets out the key risk management policies and measurements techniques of the Department.

	Note
Financial risk management	<b>8.1</b>
Contingent assets and liabilities	<b>8.2</b>
Fair value measurements	<b>8.3</b>

### 8.1 Financial risk management

Financial instruments held by the Department are cash and cash equivalents, restricted cash and cash equivalents, receivables, payables, Western Australian Treasury Corporation (WATC) borrowings and finance leases. The Department has limited exposure to financial risks. The Department's overall risk management program focuses on managing the risks identified below.

#### (a) Summary of risks and risk management

##### Credit risk

Credit risk arises when there is a possibility of the Department's receivables defaulting on their contractual obligations resulting in a financial loss to the Department.

Credit risk associated with the Department's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). Policies are in place to minimise exposure to credit risk associated with loans to non-government schools and the University of Notre Dame Australia (UNDA), students and other debtors. In addition, receivable balances are monitored on an ongoing basis with the result that the Department's exposure to bad debts is minimal. Debt will be written-off against the allowance account when it is improbable or uneconomical to recover the debt. At the end of the reporting period there were no significant concentrations of credit risk.

##### Liquidity risk

Liquidity risk arises when the Department is unable to meet its financial obligations as they fall due.

The Department is exposed to liquidity risk through its trading in the normal course of business. The Department has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

##### Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Department's income or the value of its holdings of financial instruments. The Department does not trade in foreign currency and is not materially exposed to other price risks. The Department's exposure to market risk for changes in interest rates primarily relates to the long-term debt obligations.

All borrowings are due to the WATC and are repayable at fixed rates with varying maturities. Other than as detailed in the interest rate sensitivity analysis table at Note 8.1(e), the Department is not exposed to interest rate risk because the majority of cash and cash equivalents and restricted cash are non-interest bearing, and it has no borrowings other than the WATC borrowings and lease liabilities (fixed interest rate).

## 8.1 Financial risk management (continued)

### (b) Categories of financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are as follows:

	Notes	2021-22 \$'000	2020-21 \$'000
<b>Financial assets</b>			
Cash and cash equivalents	7.5.1	513,463	607,803
Restricted cash and cash equivalents	7.5.2	130,327	105,671
Financial assets at amortised cost <sup>(a)</sup>	6.1, 6.2	4,039,996	3,718,973
<b>Total financial assets</b>		<b>4,683,786</b>	<b>4,432,447</b>
<b>Financial liabilities</b>			
Financial liabilities measured at amortised cost	7.1, 7.2, 6.5, 6.7	994,581	889,063
<b>Total financial liability</b>		<b>994,581</b>	<b>889,063</b>

(a) The amount of receivables/financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).

### (c) Credit risk exposure

The following table details the credit risk exposure on the Department's trade receivables using a provision matrix.

	Total \$'000	Days past due			
		Current \$'000	<30 Days \$'000	31-60 days \$'000	>60 days \$'000
<b>30 June 2022</b>					
<b>Central Office</b>					
Expected credit loss rate		1.00%	2.00%	5.00%	20.00%
Estimated total gross carrying amount at default	2,383	433	238	559	1,154
Expected credit losses	(268)	(4)	(5)	(28)	(231)
<b>Loans to non-government schools and UNDA<sup>(a)</sup></b>					
Expected credit loss rate		0.29%			
Estimated total gross carrying amount at default	367,233	367,233			
Expected credit losses	(1,065)	(1,065)			
<b>Schools, Residential Colleges and other debtors<sup>(b)</sup></b>					
Estimated total gross carrying amount at default	45,895				
Expected credit losses	(12,478)				
<b>Total</b>					
Estimated total gross carrying amount at default <sup>(c)</sup>	415,511				
Expected credit losses	(13,811)				
<b>30 June 2021</b>					
<b>Central Office</b>					
Expected credit loss rate		1.00%	2.00%	5.00%	20.00%
Estimated total gross carrying amount at default	2,375	903	689	55	728
Expected credit losses	(171)	(9)	(14)	(3)	(146)
<b>Loans to non-government schools and UNDA<sup>(a)</sup></b>					
Expected credit loss rate		0.34%			
Estimated total gross carrying amount at default	355,535	355,535			
Expected credit losses	(1,209)	(1,209)			
<b>Schools, Residential Colleges and other debtors<sup>(b)</sup></b>					
Estimated total gross carrying amount at default	34,425				
Expected credit losses	(9,878)				
<b>Total</b>					
Estimated total gross carrying amount at default <sup>(c)</sup>	392,335				
Expected credit losses	(11,258)				

(a) The provision is based on estimated credit losses on outstanding loan balances.

(b) The calculation of past due aged analysis is not available for \$30.20 million of this class of debtor (\$24.80 million in 2020-21), the residual \$15.69 million (\$9.60 million in 2020-21) comprise state government agency debtors and not considered to be impaired.

(c) The estimated total gross amount and expected credit losses includes all debtors except for the GST recoverable from the ATO (statutory receivable).



## 8.1 Financial risk management (continued)

### (d) Liquidity risk and interest rate exposure

The following table details the Department's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amount of each item.

#### Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Weighted Average Effective Interest Rate %	Interest rate exposure				Nominal Amount <sup>(b)</sup> \$'000	Maturity dates (Reclassified <sup>(c)</sup> )				
		Carrying Amount \$'000	Fixed Interest rate \$'000	Variable Interest rate \$'000	Non-Interest bearing \$'000		Up to 1 month \$'000	1 - 3 months \$'000	3 months to 1 year \$'000	1 - 5 years \$'000	More than 5 years \$'000
<b>2020-21</b>											
<b>Financial Assets</b>											
Schools cash balances	0.07	281,289	-	281,155	134	281,289	281,289	-	-	-	-
Schools term deposits	0.23	115,747	115,747	-	-	115,747	85,704	-	13,962	16,081	-
Central office cash balances		210,619	-	-	210,619	210,619	210,619	-	-	-	-
Restricted cash - TRBWA	0.32	8,880	-	8,880	-	8,880	8,880	-	-	-	-
Restricted cash - Residential Colleges Fund	0.37	1,266	-	1,266	-	1,266	683	-	167	416	-
Restricted cash balances - other		95,525	-	-	95,525	95,525	95,525	-	-	-	-
Trade receivables <sup>(a)</sup>		25,542	-	-	25,542	25,542	25,542	-	-	-	-
Loans to non-government schools and UNDA <sup>(a), (c)(i)</sup>	4.42	355,535	355,535	-	-	437,622	-	11,488	35,839	177,645	212,650
Amounts receivable for services		3,337,896	-	-	3,337,896	3,337,896	2,082	3,470	13,391	75,772	3,243,181
		<b>4,432,299</b>	<b>471,282</b>	<b>291,301</b>	<b>3,669,716</b>	<b>4,514,386</b>	<b>710,324</b>	<b>14,958</b>	<b>63,359</b>	<b>269,914</b>	<b>3,455,831</b>
<b>Financial Liabilities</b>											
Payables		141,304	-	-	141,304	141,304	139,742	-	-	-	1,562
Lease liabilities <sup>(c)(ii)</sup>	6.21	348,835	348,835	-	-	712,929	2,672	11,254	33,525	120,324	545,154
WATC loans <sup>(c)(i)</sup>	2.56	380,697	380,697	-	-	448,224	2,564	11,634	33,150	181,612	219,265
Other liabilities		18,227	-	-	18,227	18,227	18,227	-	-	-	-
		<b>889,063</b>	<b>729,532</b>	<b>-</b>	<b>159,531</b>	<b>1,320,684</b>	<b>163,205</b>	<b>22,888</b>	<b>66,675</b>	<b>301,936</b>	<b>765,981</b>

(a) The carrying amount of loans and receivables exclude GST recoverable from the ATO (statutory receivable).

(b) The amounts disclosed are the calculated undiscounted cash flow of each class of financial liabilities.

(c) The following nominal values have been reclassified:

(i) Loans to non-government schools and UNDA from \$355.54 million to \$437.62 million and WATC loans from \$380.70 million to \$448.22 million; and

(ii) Lease liabilities from \$348.84 million to \$712.93 million.

## 8.1 Financial risk management (continued)

### Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Weighted Average Effective Interest Rate %	Interest rate exposure				Nominal Amount <sup>(b)</sup> \$'000	Maturity dates				
		Carrying Amount \$'000	Fixed Interest rate \$'000	Variable Interest rate \$'000	Non-Interest bearing \$'000		Up to 1 month \$'000	1 - 3 months \$'000	3 months to 1 year \$'000	1 - 5 years \$'000	More than 5 years \$'000
<b>2021-22</b>											
<u>Financial Assets</u>											
Schools cash balances	0.32	297,947	-	297,847	100	297,947	297,947	-	-	-	-
Schools term deposits	0.26	109,562	109,562	-	-	109,562	80,328	-	12,386	16,848	-
Central office cash balances		105,954	-	-	105,954	105,954	105,954	-	-	-	-
Restricted cash - TRBWA	0.50	8,555	-	8,555	-	8,555	8,555	-	-	-	-
Restricted cash - Residential Colleges Fund	0.58	1,343	-	743	600	1,343	1,175	-	-	168	-
Restricted cash balances - other		120,429	-	-	120,429	120,429	120,429	-	-	-	-
Trade receivables <sup>(a)</sup>		34,467	-	-	34,467	34,467	34,467	-	-	-	-
Loans to non-government schools and UNDA <sup>(a)</sup>	4.15	367,233	367,233	-	-	447,121	-	11,603	37,230	182,502	215,786
Amounts receivable for services		3,638,296	-	-	3,638,296	3,638,296	2,092	4,230	20,301	106,492	3,505,181
		<b>4,683,786</b>	<b>476,795</b>	<b>307,145</b>	<b>3,899,846</b>	<b>4,763,674</b>	<b>650,947</b>	<b>15,833</b>	<b>69,917</b>	<b>306,010</b>	<b>3,720,967</b>
<u>Financial Liabilities</u>											
Payables		185,194	-	-	185,194	185,194	183,123	-	-	2,071	-
Lease liabilities	6.17	382,117	382,117	-	-	746,904	3,673	14,117	45,246	131,826	552,042
WATC loans <sup>(c)</sup>	2.47	388,568	388,568	-	-	445,824	2,125	11,825	33,819	181,511	216,544
Other liabilities		38,702	-	-	38,702	38,702	38,702	-	-	-	-
		<b>994,581</b>	<b>770,685</b>	<b>-</b>	<b>223,896</b>	<b>1,416,624</b>	<b>227,623</b>	<b>25,942</b>	<b>79,065</b>	<b>315,408</b>	<b>768,586</b>

(a) Carrying amount approximates fair value and excludes GST recoverable from the ATO (statutory receivable).

(b) The amounts disclosed are the calculated undiscounted cash flow of each class of financial of assets or liabilities.

(c) The fair value of WATC loans was \$368.49 million.

## 8.1 Financial risk management (continued)

### (e) Interest rate sensitivity analysis

The following table represents a summary of the interest rate sensitivity of the Department's financial assets and liabilities at the end of the reporting period on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

	Carrying amount \$'000	-100 basis points		+100 basis points	
		Surplus \$'000	Equity \$'000	Surplus \$'000	Equity \$'000
<b>2020-21</b>					
<i>Financial assets</i>					
Schools cash balances	281,289	(2,813)	(2,813)	2,813	2,813
Special purpose account - TRBWA	8,880	(89)	(89)	89	89
Special purpose account - Residential Colleges Fund	1,266	(13)	(13)	13	13
<b>Total increase/(decrease)</b>		<b>(2,914)</b>	<b>(2,914)</b>	<b>2,914</b>	<b>2,914</b>
<b>2021-22</b>					
<i>Financial assets</i>					
Schools cash balances	297,947	(2,979)	(2,979)	2,979	2,979
Special purpose account - TRBWA	8,555	(86)	(86)	86	86
Special purpose account - Residential Colleges Fund	1,343	(13)	(13)	13	13
<b>Total increase/(decrease)</b>		<b>(3,078)</b>	<b>(3,078)</b>	<b>3,078</b>	<b>3,078</b>

## 8.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

The Department had no contingent assets as at 30 June 2022.

### 8.2.1 Contingent liabilities

The following contingent liabilities are additional to the liabilities included in the financial statements:

#### Litigation in progress

The Department is involved in a number of litigation proceedings either covered by the Insurance Commission of Western Australia, Government Insurance Division, eligible for recoup from the Department of Treasury's Special Purpose Fund, or of a nature that will not have a significant impact on the Department's financial position.

### Contaminated sites

The Department currently has 73 sites that are owned by the Department and registered with Department of Water and Environmental Regulation under the *Contaminated Sites Act 2003*. Of these, 31 do not require any further action and 42 are still subject to investigation or require ongoing management. Where a school or school site is identified as possibly contaminated, an investigation is carried out by a qualified environmental health consultant. In addition to a visual inspection, analytical techniques, such as material, water and soil testing are used to confirm the nature and extent of the contamination. Upon completion of their investigation, the consultant submits a report to the Department of Education, which is then forwarded to the Department of Water and Environmental Regulation for classification according to the Contaminated Sites Act.

### Casual employees' entitlement to long service leave

In September 2019, the Department of Mines, Industry Regulation and Safety – Government Sector Labour Relations (GSLR) informed public sector agencies that the *Long Service Leave Act 1958* (LSL Act) applies to casual public sector employees. Since then public sector industrial agreements have been progressively renegotiated so that casual employees will accrue long service leave entitlements under their applicable award or agreement from the date it is registered. In February 2021, GSLR issued a Guidance Note on the transitional arrangements for long service leave entitlements of current casual employees from the LSL Act to the applicable industrial instruments. The Department has determined that the liabilities associated with long service leave entitlements for the below categories of both current casual employees and those who have left employment are unable to be measured with sufficient reliability at reporting date due to following factors:

- Employee liability for service from 1996-2003 is unknown due to the unavailability of electronic records for service periods. It is acknowledged that employees may make a claim to the Department to have their eligibility for additional entitlements to Casual LSL assessed for service performed between 1996 and 2003.
- Terminated (former) employees liability who may have an entitlement under the Act have not yet been calculated, notwithstanding this, former employees may make a claim to the Department to assess their service from 1996 to termination date to determine any entitlement.

## 8.3 Fair value measurements

Assets measured at fair value	Notes	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Fair value at end of period \$'000
<b>2021-22</b>					
Non-current assets classified as held for sale	9.11	-	-	26,019	26,019
Land	5.1	-	-	4,053,559	4,053,559
Land improvements	5.1	-	-	2,118,556	2,118,556
Buildings	5.1	-	-	6,870,856	6,870,856
Service concession land	5.4	-	-	10,940	10,940
Service concession land improvements	5.4	-	-	5,433	5,433
Service concession buildings	5.4	-	-	14,710	14,710
		-	-	<b>13,100,073</b>	<b>13,100,073</b>
<b>2020-21</b>					
Non-current assets classified as held for sale	9.11	-	-	25,686	25,686
Land	5.1	-	-	3,684,532	3,684,532
Land improvements	5.1	-	-	1,667,930	1,667,930
Buildings	5.1	-	-	6,179,722	6,179,722
Service concession land	5.4	-	-	9,311	9,311
Service concession land improvements	5.4	-	-	3,703	3,703
Service concession buildings	5.4	-	-	15,668	15,668
		-	-	<b>11,586,552</b>	<b>11,586,552</b>

There were no transfers between Levels 1, 2 or 3 during the period

### 8.3 Fair value measurements (continued)

#### Fair value measurements using significant unobservable inputs (Level 3)

	Non-current assets classified as held for sale \$'000	Land \$'000	Land improvements \$'000	Buildings \$'000	Service concession land \$'000	Service concession buildings \$'000	Service concession land improvements \$'000
<b>2021-22</b>							
Fair Value at start of period	25,686	3,684,532	1,667,930	6,179,722	9,311	15,668	3,703
Additions	-	34,009	-	36,376	-	-	-
Transfer from Work in Progress	-	6,226	2,680	188,623	-	-	-
Transfers to/from held for distribution (within Level 3)	571	(571)	-	-	-	-	-
Disposals	(238)	(254)	-	-	-	-	-
Revaluation increase/(decrease)	-	329,615	500,798	599,667	1,629	(626)	1,879
Depreciation expense	-	-	(38,860)	(133,396)	-	(332)	(145)
Transfers/adjustments	-	2	(13,992)	(136)	-	-	(4)
<b>Fair Value at end of period</b>	<b>26,019</b>	<b>4,053,559</b>	<b>2,118,556</b>	<b>6,870,856</b>	<b>10,940</b>	<b>14,710</b>	<b>5,433</b>
<b>Net loss on disposal of non-current assets under 'Carrying amount of disposal of non-current assets' in Note 3.4</b>	<b>-</b>	<b>254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2020-21</b>							
Fair Value at start of period	3,499	3,694,138	-	7,147,130	9,311	18,300	-
Adjustment for change in accounting classification - Land improvements & transportables/demountables	-	-	1,507,373	(1,806,313)	-	(3,978)	3,369
Reclassified fair value at start of period	3,499	3,694,138	1,507,373	5,340,817	9,311	14,322	3,369
Additions	-	-	-	39,558	-	-	-
Transfer from Work in Progress	-	19,879	682	303,976	-	-	-
Transfers to/from held for distribution (within Level 3)	25,636	(22,186)	-	-	-	-	-
Disposals	(3,449)	(4,526)	-	-	-	-	-
Revaluation increase/(decrease)	-	461	193,274	601,700	-	1,842	440
Depreciation expense	-	-	(33,399)	(106,351)	-	(494)	(108)
Impairment loss	-	(3,233)	-	-	-	-	-
Transfers/adjustments	-	(1)	-	22	-	(2)	2
<b>Fair Value at end of period</b>	<b>25,686</b>	<b>3,684,532</b>	<b>1,667,930</b>	<b>6,179,722</b>	<b>9,311</b>	<b>15,668</b>	<b>3,703</b>
<b>Net loss on disposal of non-current assets under 'Carrying amount of disposal of non-current assets' in Note 3.4</b>	<b>-</b>	<b>4,526</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 8.3 Fair value measurements (continued)

#### Valuation processes

Land, buildings and land improvements are measured at fair value on a cyclical basis, consistent with TI 954 Revaluation of Non-Current Physical Assets, issued by the Department of Treasury. The last revaluation for land, buildings and school land improvements was effective for the year ended 30 June 2022. The revaluation of land and buildings was conducted by the Western Australian Land Information Authority (Landgate). The revaluation of school land improvements was conducted by an independent quantity surveyor.

Effective 1 July 2019, the Department reviewed the frequency to revalue land, buildings and school land improvements annually to every 3 years. Any interim revaluations are determined by applying relevant industry indices to determine if fair value adjustments are required. Refer to Note 5.1 for further information.

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer. Transfers are generally limited to assets newly classified as non-current assets held for distribution as Treasurer's Instructions require valuations of land, buildings and land improvements to be categorised within Level 3 where the valuations will utilise significant Level 3 inputs on a recurring basis.

#### Fair value for existing use specialised buildings including building sub classes

Fair value for existing use specialised buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the depreciated replacement cost. Depreciated replacement cost is the current replacement cost of an asset less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired economic benefit, or obsolescence, and optimisation (where applicable) of the asset. Current replacement cost is generally determined by reference to the market-observable replacement cost of a substitute asset of comparable utility and the gross project size specifications.

#### Fair value for restricted use land

Fair value for restricted use land is based on comparison with market evidence for land with low level utility (high restricted use land). The relevant comparators of land with low level utility is selected by Landgate (Valuation Services) and represents the application of a significant Level 3 input in this valuation methodology. The fair value measurement is sensitive to values of comparator land, with higher values of comparator land correlating with higher estimated fair values of land.

#### Significant Level 3 inputs used by the Department are derived and evaluated as follows:

##### Effective age

The effective age is determined by the Valuation Services for buildings and by the Department's valuer for the building sub classes, after taking into account factors such as planned routine maintenance, building improvements and upgrades.

##### Selection of land with restricted utility

Fair value for restricted use land is determined by comparison with market evidence for land with low level utility. Relevant comparators of land with low level utility are selected by Valuation Services.

##### Percentage rate of add-on cost - buildings and land improvements

Valuation Services has determined that the costs relating to contingencies, headworks and demolitions costs are inherent in the building valuations and therefore should not be added to its valuations. This also applies to the land improvements.

##### Average installation costs - transportables

The cost of transportation and connection of services determined by the Quantity Surveyor.

##### Project and professional fees

Project and professional fees which are directly attributable to bringing the asset to the location and condition for use as intended.

## 9. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements for the understanding of this financial report.

	Note
Events occurring after the end of the reporting period	9.1
Initial application of Australian Accounting Standards	9.2
Future impact of Australian standards not yet operative	9.3
Reclassification of comparatives	9.4
Key management personnel	9.5
Related party transactions	9.6
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Services provided free of charge	9.10
Non-current assets classified as held for sale	9.11
Equity	9.12
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### 9.1 Events occurring after the end of the reporting period

On 31 July 2022 the WA state government announced changes to the WA public sector wages policy, including a 3 per cent wage increase per annum for 2 years and a one-off \$2,500 cost of living payment. For the Department the new WA public sector wages policy impacts one award agreement; the School Education Act Employees' (Teachers and Administrators) General Agreement 2021. This agreement was subsequently registered with the Western Australian Industrial Relations Commission on 2 August 2022. The Government Sector Labour Relations has advised that the one-off \$2,500 cost of living payment will be provided outside of the agreement.

The financial statements have been prepared based on the previous parameter of the WA public sector wages policy, including the estimated accrued salaries for the salary backpay associated with the School Education Act Employees' (Teachers and Administrators) General Agreement 2021 effective 6 December 2021 (2.75 per cent per annum over 2 years commencing 6 December 2021). The Department assessed the one-off \$2,500 cost of living payment for the School Education Act Employees' (Teachers and Administrators) General Agreement 2021 to cost approximately around \$68 million (including superannuation). Other award agreements are not yet finalised and would not have a material financial impact on the 2021-22 financial statements.

### 9.2 Initial application of Australian Accounting Standards

There were no new Australian Accounting Standards applied during the reporting period.

### 9.3 Future impact of Australian Accounting Standards not yet operative

The Department cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 Application of Australian Accounting Standards and Other Pronouncements or by an exemption from TI 1101. Where applicable, the Department plans to apply the following Australian Accounting Standards from their application date.

		Operative for reporting periods beginning on/after
<b>AASB 17</b>	<b>Insurance Contracts</b> This Standard establishes principles for the recognition, measurement, presentation and disclosure of insurance contracts. The Department has not assessed the impact of the Standard.	<b>1 Jan 2023</b>
<b>AASB 2020-1</b>	<b>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</b> This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. There is no financial impact.	<b>1 Jan 2023</b>
<b>AASB 2020-3</b>	<b>Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments</b> This Standard amends: (a) AASB 1 to simplify the application of AASB 1; (b) AASB 3 to update a reference to the Conceptual Framework for Financial Reporting; (c) AASB 9 to clarify the fees an entity includes when assessing whether the terms of a new or modified financial liability are substantially different from the terms of the original financial liability; (d) AASB 116 to require an entity to recognise the sales proceeds from selling items produced while preparing property, plant and equipment for its intended use and the related cost in profit or loss, instead of deducting the amounts received from the cost of the asset; (e) AASB 137 to specify the costs that an entity includes when assessing whether a contract will be loss-making; and (f) AASB 141 to remove the requirement to exclude cash flows from taxation when measuring fair value. There is no financial impact.	<b>1 Jan 2022</b>
<b>AASB 2020-6</b>	<b>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date</b> This Standard amends AASB 101 to defer requirements for the presentation of liabilities in the statement of financial position as current or non-current that were added to AASB 101 in AASB 2020-1. There is no financial impact.	<b>1 Jan 2022</b>
<b>AASB 2021-2</b>	<b>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates</b> This Standard amends: (a) AASB 7, to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements; (b) AASB 101, to require entities to disclose their material accounting policy information rather than their significant accounting policies; (c) AASB 108, to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates; (d) AASB 134, to identify material accounting policy information as a component of a complete set of financial statements; and (e) AASB Practice Statement 2, to provide guidance on how to apply the concept of materiality to accounting policy disclosures. There is no financial impact.	<b>1 Jan 2023</b>
<b>AASB 2021-6</b>	<b>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards</b> This Standard amends: (a) AASB 1049 Whole of Government and General Government Sector Financial Reporting, to require entities to disclose their material accounting policy information rather than their significant accounting policies; (b) AASB 1054 Australian Additional Disclosures, to reflect the updated accounting policy terminology used in AASB 101 Presentation of Financial Statements; and (c) AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities, to require entities to disclose their material accounting policy information rather than their significant accounting policies and to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements. There is no financial impact.	<b>1 Jan 2023</b>
<b>AASB 2021-7</b>	<b>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections</b> This standard further defers (to 1 January 2025) the amendments to AASB 10 and AASB 128 relating to the sale or contribution of assets between an investor and its associated or joint venture. The standard also includes editorial corrections. There is no financial impact.	<b>1 Jan 2022</b>

### 9.4 Reclassification of comparatives

The reclassification of comparatives includes the following adjustments:

Reference to tables below	From account	To account	Explanation	Basis of reclassification	Statement of Comprehensive Income Reclassified \$'000	Statement of Cash Flows Reclassified \$'000
(a)	Supplies and services	Employee benefits expense	To account for markers, examiners, supervisors and course material writers expenses as employee benefits expenditure.	Provides more reliable and relevant information	7,453	7,703
(b)	(1) User contributions, charges and fees (2) Other revenue	Income from other public sector entities	Reclassify income of \$13,041 from Revenue (refer below) to Income from other public sector entities (Note 4.1): (1) Note 4.2 User contribution charges and fees \$3,563; and (2) Note 4.5 Other revenue \$9,478.	Treasurer's Instruction 1102	13,041	13,041
(c)	Supplies and services	Accommodation expenses	To account for accommodation expenses as a separate expense classification, previously classified within supplies and services.	Provides more reliable and relevant information	18,174	17,543
(d)	Other revenue	Supplies and services	To account for prior year performance adjustments for workers compensation as discounts to insurance premiums rather than other revenue.	Treasurer's Instruction 1103	10,876	10,876

## 9.4 Reclassification of comparatives (continued)

### Statement of Comprehensive Income (extract)

	2020-21 \$'000	Reclassification				2020-21 Reclassified \$'000
		(a) \$'000	(b) \$'000	(c) \$'000	(d) \$'000	
<b>COST OF SERVICES</b>						
<b>Expenses</b>						
Employee benefits expense	4,261,996	7,453	-	-	-	4,269,449
Supplies and services	1,020,651	(7,453)	-	(18,174)	(10,876)	984,148
Depreciation, amortisation and impairment expense	231,621	-	-	-	-	231,621
Accommodation expenses	-	-	-	18,174	-	18,174
Grants and subsidies	50,668	-	-	-	-	50,668
Finance costs	32,207	-	-	-	-	32,207
Other expenses	6,178	-	-	-	-	6,178
<b>Total cost of services</b>	<b>5,603,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,876)</b>	<b>5,592,445</b>
<b>Income</b>						
<b>Revenue</b>						
User contributions, charges and fees	116,451	-	(3,563)	-	-	112,888
Interest revenue	16,543	-	-	-	-	16,543
Other revenue	114,492	-	(9,478)	-	(10,876)	94,138
Australian Government grants and contributions	995,831	-	-	-	-	995,831
<b>Total revenue</b>	<b>1,243,317</b>	<b>-</b>	<b>(13,041)</b>	<b>-</b>	<b>(10,876)</b>	<b>1,219,400</b>
<b>Gains</b>						
Other gains	481,679	-	-	-	-	481,679
<b>Total gains</b>	<b>481,679</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>481,679</b>
<b>Total income other than income from State Government</b>	<b>1,724,996</b>	<b>-</b>	<b>(13,041)</b>	<b>-</b>	<b>(10,876)</b>	<b>1,701,079</b>
<b>NET COST OF SERVICES</b>	<b>3,878,325</b>	<b>-</b>	<b>13,041</b>	<b>-</b>	<b>-</b>	<b>3,891,366</b>
<b>Income from State Government</b>						
Service appropriation	4,305,387	-	-	-	-	4,305,387
Income from other public sector entities	22,407	-	13,041	-	-	35,448
Services received free of charge	17,167	-	-	-	-	17,167
Royalties for Regions Fund	25,636	-	-	-	-	25,636
<b>Total income from State Government</b>	<b>4,370,597</b>	<b>-</b>	<b>13,041</b>	<b>-</b>	<b>-</b>	<b>4,383,638</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>492,272</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>492,272</b>

### Statement of Cash Flows (extract)

	2020-21 \$'000	Reclassification				2020-21 Reclassified \$'000
		(a) \$'000	(b) \$'000	(c) \$'000	(d) \$'000	
<b>CASH FLOWS FROM STATE GOVERNMENT</b>						
Service appropriation	4,087,086	-	-	-	-	4,087,086
Capital contribution	319,821	-	-	-	-	319,821
Holding account draw downs	19,638	-	-	-	-	19,638
Royalties for Regions Fund	38,445	-	-	-	-	38,445
Funds from other public sector entities	19,528	-	13,041	-	-	32,569
<b>Net cash provided by State Government</b>	<b>4,484,518</b>	<b>-</b>	<b>13,041</b>	<b>-</b>	<b>-</b>	<b>4,497,559</b>
Utilised as follows:						
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Payments</b>						
Employee benefits expense	(4,179,192)	(7,703)	-	-	-	(4,186,895)
Supplies and services	(1,007,308)	7,703	-	17,543	10,876	(971,186)
Accommodation expenses	-	-	-	(17,543)	-	(17,543)
Grants and subsidies	(48,252)	-	-	-	-	(48,252)
Finance costs	(31,779)	-	-	-	-	(31,779)
GST payments on purchases	(139,922)	-	-	-	-	(139,922)
Loans advanced to non-government schools	(38,807)	-	-	-	-	(38,807)
Other payments	(970)	-	-	-	-	(970)
<b>Receipts</b>						
User contributions, charges and fees	115,528	-	(3,563)	-	-	111,965
Australian Government grants and contributions	1,007,412	-	-	-	-	1,007,412
Interest received	11,236	-	-	-	-	11,236
GST receipts on revenue	5,163	-	-	-	-	5,163
GST receipts from taxation authority	134,378	-	-	-	-	134,378
Repayments of loans by non-government schools	21,725	-	-	-	-	21,725
Other receipts	113,799	-	(9,478)	-	(10,876)	93,445
<b>Net cash used in operating activities</b>	<b>(4,036,989)</b>	<b>-</b>	<b>(13,041)</b>	<b>-</b>	<b>-</b>	<b>(4,050,030)</b>
Net increase/(decrease) in cash and cash equivalents	62,952	-	-	-	-	62,952
Cash and cash equivalents at the beginning of the period	650,522	-	-	-	-	650,522
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>713,474</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>713,474</b>

## 9.4 Reclassification of comparatives (continued)

### 3.1.1 Employee benefits expense (extract)

	2020-21 \$'000	Reclassification				2020-21 Reclassified \$'000
		(a) \$'000	(b) \$'000	(c) \$'000	(d) \$'000	
Salaries and allowances	3,824,384	7,453	-	-	-	3,831,837
Termination benefits	462	-	-	-	-	462
Superannuation - defined contribution plans	380,692	-	-	-	-	380,692
Other employee-related expense	56,458	-	-	-	-	56,458
<b>Total employee benefits expense</b>	<b>4,261,996</b>	<b>7,453</b>	-	-	-	<b>4,269,449</b>
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	20,311	-	-	-	-	20,311
Less: Employee contributions (per the statement of comprehensive income)	(17,257)	-	-	-	-	(17,257)
<b>Net employee benefits</b>	<b>4,265,050</b>	<b>7,453</b>	-	-	-	<b>4,272,503</b>

### 3.3 Supplies and services and accommodation expenses (extract)

	2020-21 \$'000	Reclassification				2020-21 Reclassified \$'000
		(a) \$'000	(b) \$'000	(c) \$'000	(d) \$'000	
<b>Supplies and services</b>						
Communication services	25,267	-	-	-	-	25,267
Consumables - other	4,319	-	-	-	-	4,319
Consumables - utilities	76,980	-	-	-	-	76,980
Equipment purchases (\$4,999 and below)	7,457	-	-	-	-	7,457
Insurance	70,629	-	-	-	(10,876)	59,753
Minor works	135,729	-	-	-	-	135,729
PPP - School maintenance costs	10,055	-	-	-	-	10,055
Repairs and maintenance	132,153	-	-	-	-	132,153
Service and contracts	174,764	(7,453)	-	-	-	167,311
Service and contracts - property	34,723	-	-	(18,174)	-	16,549
Staff-related expense	4,462	-	-	-	-	4,462
Travel	8,843	-	-	-	-	8,843
Schools expenses	329,341	-	-	-	-	329,341
Other	5,929	-	-	-	-	5,929
<b>Total supplies and services expenses</b>	<b>1,020,651</b>	<b>(7,453)</b>	-	<b>(18,174)</b>	<b>(10,876)</b>	<b>984,148</b>
<b>Accommodation expenses</b>						
Office rental	-	-	-	15,989	-	15,989
Other accommodation expenses	-	-	-	2,185	-	2,185
<b>Total accommodation expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,174</b>	<b>-</b>	<b>18,174</b>

### 4.1 Income from other public sector entities (extract)

	2020-21 \$'000	Reclassification				2020-21 Reclassified \$'000
		(a) \$'000	(b) \$'000	(c) \$'000	(d) \$'000	
<u>Income received from other public sector entities during the period:</u>						
Income from other public sector entities						
Department of Communities	2,143	-	-	-	-	2,143
Department of Health	-	-	400	-	-	400
Department of Fire and Emergency Services	132	-	-	-	-	132
Department of Jobs, Tourism, Science and Innovation	502	-	-	-	-	502
Department of Local Government, Sport and Cultural Industries	37	-	-	-	-	37
Department of Primary Industries and Regional Development	4	-	-	-	-	4
Department of Training and Workforce Development	1,557	-	3,563	-	-	5,120
Department of Treasury	13,886	-	-	-	-	13,886
Department of Water and Environmental Regulation	100	-	-	-	-	100
Insurance Commission of Western Australia	-	-	6,785	-	-	6,785
Lotterywest	-	-	-	-	-	-
Mental Health Commission	1,540	-	2,135	-	-	3,675
Western Australia Police Force	1,671	-	-	-	-	1,671
Miscellaneous	835	-	158	-	-	993
<b>Total income from other public sector entities</b>	<b>22,407</b>	<b>-</b>	<b>13,041</b>	<b>-</b>	<b>-</b>	<b>35,448</b>

### 4.2 User contributions, charges and fees (extract)

	2020-21 \$'000	Reclassification				2020-21 Reclassified \$'000
		(a) \$'000	(b) \$'000	(c) \$'000	(d) \$'000	
<u>Schools</u>						
Contributions, charges and fees	97,145	-	(3,563)	-	-	93,582
	<b>97,145</b>	<b>-</b>	<b>(3,563)</b>	<b>-</b>	<b>-</b>	<b>93,582</b>
<u>Central Office</u>						
Agricultural schools fees	4,105	-	-	-	-	4,105
Other charges and fees	15,201	-	-	-	-	15,201
	<b>19,306</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,306</b>
<b>Total user contributions, charges and fees</b>	<b>116,451</b>	<b>-</b>	<b>(3,563)</b>	<b>-</b>	<b>-</b>	<b>112,888</b>



## 9.4 Reclassification of comparatives (continued)

### 4.5 Other revenue (extract)

	2020-21	Reclassification				2020-21
	\$'000	(a) \$'000	(b) \$'000	(c) \$'000	(d) \$'000	Reclassified \$'000
<u>Schools</u>						
Bookshops and canteens	5,125	-	-	-	-	5,125
Donations to schools	18,941	-	-	-	-	18,941
Hire of facilities	1,862	-	-	-	-	1,862
Lease income	8,018	-	-	-	-	8,018
Other revenue	18,513	-	(3,592)	-	-	14,921
<b>Total other revenue - Schools</b>	<b>52,459</b>	<b>-</b>	<b>(3,592)</b>	<b>-</b>	<b>-</b>	<b>48,867</b>
<u>Capital contributions and recoveries</u>						
Developer contributions	5,789	-	-	-	-	5,789
	<b>5,789</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,789</b>
<u>Other</u>						
Recoveries and refunds	20,026	-	(3,347)	-	(10,876)	5,803
Sale of goods and services	17,036	-	(2,539)	-	-	14,497
Employee rental contributions	17,257	-	-	-	-	17,257
Other miscellaneous revenue	1,925	-	-	-	-	1,925
	<b>56,244</b>	<b>-</b>	<b>(5,886)</b>	<b>-</b>	<b>(10,876)</b>	<b>39,482</b>
<b>Total other revenue - Central office</b>	<b>62,033</b>	<b>-</b>	<b>(5,886)</b>	<b>-</b>	<b>(10,876)</b>	<b>45,271</b>
<b>Total other revenue</b>	<b>114,492</b>	<b>-</b>	<b>(9,478)</b>	<b>-</b>	<b>(10,876)</b>	<b>94,138</b>

### 7.5.3 Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities (extract)

	2020-21	Reclassification				2020-21
	\$'000	(a) \$'000	(b) \$'000	(c) \$'000	(d) \$'000	Reclassified \$'000
<u>Reconciliation of net cost of services to net cash flows used in operating activities</u>						
Net cost of services	(3,878,325)	-	(13,041)	-	-	(3,891,366)
<u>Non-cash Items</u>						
Depreciation expense	227,403	-	-	-	-	227,403
Amortisation expense	985	-	-	-	-	985
Impairment expense	3,233	-	-	-	-	3,233
Resources received free of charge	17,167	-	-	-	-	17,167
Expected credit losses expense	1,710	-	-	-	-	1,710
Loss on disposal of non-current assets	3,499	-	-	-	-	3,499
Asset revaluation increment	(481,679)	-	-	-	-	(481,679)
Adjustment for other non-cash items	(6,454)	-	-	-	-	(6,454)
<u>(Increase)/decrease in assets</u>						
Current receivables	4,696	-	-	-	-	4,696
Current inventories	(1,110)	-	-	-	-	(1,110)
Other current assets	(2,328)	-	-	-	-	(2,328)
Non-current receivables	(19,442)	-	-	-	-	(19,442)
<u>Increase/(decrease) in liabilities</u>						
Provisions	81,873	-	-	-	-	81,873
Current payables and other liabilities	11,958	-	-	-	-	11,958
Non-current payables	558	-	-	-	-	558
Net GST receipts/(payments)	(381)	-	-	-	-	(381)
Change in GST in receivables and payables	(352)	-	-	-	-	(352)
<b>Net cash used in operating activities</b>	<b>(4,036,989)</b>	<b>-</b>	<b>(13,041)</b>	<b>-</b>	<b>-</b>	<b>(4,050,030)</b>

## 9.5 Key management personnel

The Department has determined that key management personnel include Ministers and senior officers of the Department. However, the Department is not obligated to compensate Ministers and therefore disclosures in relation to Ministers' compensation may be found in the Annual Report on State Finances.

Total compensation (total fees, salaries, superannuation, non-monetary and other benefits) for senior officers of the Department for the reporting period are presented within the following bands:

Compensation band (\$)	2021-22	2020-21
\$540,001 - \$550,000	1	-
\$530,001 - \$540,000	-	1
\$410,001 - \$420,000	1	-
\$360,001 - \$370,000	1	-
\$350,001 - \$360,000	1	-
\$340,001 - \$350,000	-	1
\$330,001 - \$340,000	1	-
\$310,001 - \$320,000	-	1
\$300,001 - \$310,000	-	1
\$280,001 - \$290,000	-	1
\$260,001 - \$270,000	-	2
\$240,001 - \$250,000	-	1
\$230,001 - \$240,000	4	2
\$220,001 - \$230,000	5 <sup>(a)</sup>	2
\$210,001 - \$220,000	5 <sup>(a)</sup>	-
\$200,001 - \$210,000	1 <sup>(a)</sup>	1
\$190,001 - \$200,000	1 <sup>(a)</sup>	1 <sup>(a)</sup>
\$160,001 - \$170,000	1 <sup>(a)</sup>	1 <sup>(a)</sup>
\$150,001 - \$160,000	-	1 <sup>(a)</sup>
\$140,001 - \$150,000	-	2 <sup>(a)</sup>
\$130,001 - \$140,000	-	1 <sup>(a)</sup>
\$120,001 - \$130,000	-	1 <sup>(a)</sup>
\$110,001 - \$120,000	-	2 <sup>(a)</sup>
\$90,001 - \$100,000	-	3 <sup>(a)</sup>
\$80,001 - \$90,001	1 <sup>(a)</sup>	-
\$60,001 - \$70,000	-	1 <sup>(a)</sup>
\$50,001 - \$60,000	1 <sup>(a)</sup>	1 <sup>(a)</sup>
\$40,001 - \$50,000	1 <sup>(a)</sup>	2 <sup>(a)</sup>
\$30,001 - \$40,000	1 <sup>(a)</sup>	-
\$0 - \$10,000	-	1 <sup>(a)</sup>
	<b>2021-22</b>	<b>2020-21</b>
	<b>\$'000</b>	<b>\$'000</b>
Short-term employee benefits	5,272	4,929
Post employment benefits	569	541
Other long-term benefits	94	11
<b>Total compensation of senior officers</b>	<b>5,935</b>	<b>5,481</b>

(a) Includes senior officers where period of service is less than 12 months.

Total compensation includes the superannuation expense incurred by the Department in respect of senior officers.

## 9.6 Related party transactions

The Department is a wholly owned and controlled entity of the State of Western Australia. In conducting its activities, the Department is required to pay various taxes and levies based on the standard terms and conditions that apply to all tax and levy payers to the State and entities related to the State.

Related parties of the Department include:

- all Ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other departments and public sector entities, including related bodies included in the whole of government consolidated financial statements; and
- associates and joint ventures, that are included in the whole of government consolidated financial statements.

### Significant transactions with government related entities

In conducting its activities, the Department is required to transact with the State and entities related to the State. These transactions are generally based on the standard terms and conditions that apply to all agencies. Such transactions include:

- income from State Government (note 4.1);
- equity contributions (note 9.12);
- insurance payments to the Insurance Commission of Western Australia and RiskCover Fund (note 3.3);
- GROH payments to the Department of Communities (note 3.1.1);
- borrowings and repayments from/to Western Australian Treasury Corporation (WATC) (note 7.1);
- building works, maintenance and leasing payments to the Department of Finance (note 3.3 and 5.2);
- land acquisition payments to the Department of Justice (note 5.1);
- services provided free of charge to other State government agencies (note 9.10);
- services received free of charge from other State government agencies (note 4.1);
- student health services payments to the Department of Health (note 3.1.1);
- student transportation service payments to the Public Transport Authority (note 3.3);
- remuneration for services provided by the Auditor General (note 9.9); and
- other payments to Department of Planning, Lands and Heritage, Water Corporation, Mental Health Commission, and Western Australia Police Force (note 3.1.1, 3.2 and 3.3).

### Material transactions with related parties

During the reporting period, other than superannuation payments to GESB and general citizen transactions, there was one related party of a Minister that has provided consulting services to a range of schools to a total value of \$75,000 of which \$20,000 was outstanding at the end of the reporting period.

## 9.7 Affiliated and related bodies

The following are affiliated bodies that received operational support from the Department. They are not subject to operational control by the Department.

	2021-22 \$'000	2020-21 Reclassified \$'000
Community kindergartens	4,335	4,873
Non-Government Schools Planning Advisory Panel	86	4
Non-Government School Registration Advisory Panel	1	-
Rural and Remote Education Advisory Council	10	152
School Curriculum and Standards Authority*	36,545	35,271
Western Australian Higher Education Council	10	15
<b>Total Affiliated bodies</b>	<b>40,987</b>	<b>40,315</b>

\* Refinement to the cost allocation for employee benefits in the services received free of charge from the Department of Education resulted in 2020-21 change to \$35.271 million from \$36.865 million.

The Department had nil related bodies during the financial year.

## 9.8 Special purpose accounts

### Teacher Registration Board of Western Australia Account

The purpose of this account is to hold funds received under section 115(3) of the *Teacher Registration Act 2012* (WA) for the payment of costs and expenses incurred in the performance of the functions of the Teacher Registration Board of Western Australia (TRBWA).

The special purpose account was established pursuant to section 16(1)(b) of the *Financial Management Act 2006* (WA).

	2021-22 \$'000	2020-21 \$'000
Balance at start of period	8,880	9,547
Receipts	7,021	6,395
Payments	(7,345)	(7,062)
Balance at end of period	<b>8,556</b>	<b>8,880</b>

### Student Residential Colleges Fund

The Student Residential Colleges Fund is a Department special purpose account under the *Financial Management Act 2006* (WA) section 16(1)(b).

	2021-22 \$'000	2020-21 \$'000
Balance at start of period	1,266	(2,290)
Receipts	18,581	22,709
Payments	(18,504)	(19,153)
Balance at end of period	<b>1,343</b>	<b>1,266</b>

## 9.8 Special purpose accounts (continued)

### Student scholarship accounts

The Department manages the following special purpose accounts in a trustee capacity. The funds are restricted in that they can only be used in accordance with the conditions of the accounts. These are not included in the Financial Statements.

Special Purpose Account	2021-22			2020-21			Balance at end of period \$	
	Balance at start of period \$	Receipts \$	Payments \$	Balance at start of period \$	Receipts \$	Payments \$		
1 Olive A Lewis Scholarship	5,236	13,500	14,000	4,736	4,736	25,000	24,500	5,236
2 Scholarship - Council of War Service Land Settlers Association	1,068	4	-	1,072	1,064	4	-	1,068
3 John Henry Kendall	1,187	4	-	1,191	1,183	4	-	1,187
4 Margueretta Wilson Scholarship	3,327	12	-	3,339	3,314	13	-	3,327
5 Perth Girls Memorial Scholarship	69,627	245	14,000	55,872	86,314	313	17,000	69,627
6 Sir Thomas Coombe Scholarship	127,211	457	-	127,668	126,733	478	-	127,211
7 Margery Bennett Prize	1,430	5	-	1,435	1,425	5	-	1,430
8 W J Reid Memorial Prize	8,720	31	-	8,751	8,687	33	-	8,720
9 James and Rose Coombe Scholarships	250	17,700	17,700	250	250	32,000	32,000	250
10 Perth Boys Memorial Scholarship	7,962	18	3,000	4,980	10,923	1,539	4,500	7,962
11 Roy Grace English Scholarship	-	2,000	2,000	-	-	1,000	1,000	-
12 James A Heron Memorial Prize	11,408	40	1,000	10,448	12,362	46	1,000	11,408
13 Ernest Smith Memorial Prize for English	2,860	10	-	2,870	2,849	11	-	2,860
14 Bentley Senior High School Memorial Scholarship	15,440	54	1,000	14,494	16,379	61	1,000	15,440
15 Elaine Nora Walker Scholarships	95,883	340	4,000	92,223	99,511	372	4,000	95,883
16 William Samuel Bequest	1,624	6	100	1,530	1,718	6	100	1,624
17 Howard Porter Memorial Prize for Good Citizenship	2,355	8	100	2,263	2,446	9	100	2,355
18 Ian Bremner Memorial Scholarship	41,705	146	2,000	39,851	43,544	161	2,000	41,705
19 Catherine and Ernest Bennett Memorial Scholarship	29,800	107	1,000	28,907	30,187	113	500	29,800
20 Laurence Armstrong Scholarship	388,903	20,383	-	409,286	375,371	13,532	-	388,903
21 Rural Boarding Scholarship	24,146	87	-	24,233	24,055	91	-	24,146
<b>Totals</b>	<b>840,142</b>	<b>55,157</b>	<b>59,900</b>	<b>835,399</b>	<b>853,051</b>	<b>74,791</b>	<b>87,700</b>	<b>840,142</b>

### Purpose of special purpose accounts

#### 1. Olive A Lewis Scholarship Trust Account

To hold funds received from the Trustees of the Olive A Lewis Scholarship Trust pending payment of scholarships to students of ability whose further education might otherwise be restricted by virtue of financial need.

#### 2. Scholarship - Council of War Service Land Settlers Association Trust Account

To hold funds for the purpose of providing an annual prize and runner-up award for the students of residential agricultural schools.

#### 3. John Henry Kendall Trust Account

To hold and invest moneys bequeathed for the purpose of providing funds for the purchase and supply of books to the North Merredin Primary School library.

#### 4. Margueretta Wilson Scholarship Trust Account

To hold the foundation money for the purpose of making available an annual scholarship to a Year 9 student at Collie Senior High School.

#### 5. Perth Girls Memorial Scholarship Trust Account

To hold moneys for the purpose of awarding scholarships to a girl or girls attending a public secondary school in the metropolitan area.

#### 6. Sir Thomas Coombe Scholarship Trust Account

To hold the money bequeathed for the purpose of awarding scholarships to male students of ability who for financial reasons would otherwise be unable to carry on to attempt to achieve a Western Australian Certificate of Education.

#### 7. Margery Bennett Prize Trust Account

To hold moneys for the purpose of awarding a cash prize on a biennial rotation basis to an Aboriginal tertiary student in a teacher education program or an Aboriginal Education Worker in Western Australia.

#### 8. W J Reid Memorial Prize Trust Account

To hold and invest moneys donated for the purpose of awarding an annual prize to a student from Carine Senior High School who displays social maturity, confidence, poise, involvement in student and/or community affairs, and above average scholastic development.

## 9.8 Special purpose accounts (continued)

### 9. James and Rose Coombe Scholarship Trust Account

To hold and invest money bequeathed for the purpose of awarding cash prizes for public country school students who are in need of financial assistance to complete a high school education.

### 10. Perth Boys Memorial Scholarship Trust Account

To hold moneys for the purpose of awarding scholarships to a boy or boys attending a public secondary school in the metropolitan area.

### 11. Roy Grace English Scholarship Trust Account

To hold the foundation money for the purpose of making an annual cash award available to a student at the end of both Years 10 and 11 who is attending a public secondary school and who demonstrates exceptional ability in the area of English.

### 12. James A Heron Memorial Prize Trust Account

To hold the foundation money for the purpose of awarding a cash prize to a student residing in the Fremantle district who is proceeding to take a Western Australian Certificate of Education course at any recognised high school.

### 13. Ernest Smith Memorial Prize for English Trust Account

To hold and invest moneys donated for the purpose of awarding an annual prize to the best student in English at North Perth Primary School.

### 14. Bentley Senior High School Memorial Scholarship

To hold and invest moneys for the purpose of awarding scholarships based on academic merit to students of Kent Street Senior High School, Como Secondary College or Cannington Community College.

### 15. Elaine Nora Walker Scholarship Trust Fund

To hold and invest moneys bequeathed for the purpose of providing annual scholarships to assist one male and one female student to continue their education in an institution governed by the Department of Education.

### 16. William Samuel Bequest Trust Account

To hold and invest the bequest money for the purpose of awarding a boy from White Gum Valley Primary School a cash prize based on all-round efficiency in sport and school work.

### 17. Howard Porter Memorial Prize for Good Citizenship Trust Account

To hold the bequest money for the purpose of awarding an annual prize for good citizenship to a female student at White Gum Valley Primary School.

### 18. Ian Bremner Memorial Scholarship Trust Account

To hold moneys for the purpose of providing an annual scholarship to the most successful student at Cowaramup Primary School.

### 19. Catherine and Ernest Bennett Memorial Scholarship Trust Account

To hold moneys for the purpose of providing an annual scholarship to the successful Year 10 student who is continuing on with Year 11 studies at Lake Grace District High School.

### 20. Laurence Armstrong Scholarship Trust Account

To hold and manage funds for the purpose of funding scholarships for students of the Northam Senior High School in accordance with terms and conditions of the Laurence Armstrong Will.

### 21. Rural Boarding Scholarship

To hold security monies deposited by scholarship holders. On completion of a teaching qualification, the funds in the trust account will be refunded to the successful scholarship recipient.

## 9.9 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2021-22 \$'000	2020-21 \$'000
Remuneration payable to the Auditor General in respect of the audit for the current financial year is as follows:		
Auditing the accounts, financial statements and key performance indicators	635	585

These amounts are due and payable in the next financial year.

The expenses for the 2021-22 audit of the financial statements is included in note 3.3 'Other Expenditures'.

## 9.10 Services provided free of charge

During the period the following services were provided to other agencies free of charge for functions outside the normal operations of the Department:

- Marketing and publications
- Delivery support systems - wide area network
- College management information systems support
- Accounting services
- Asset and building management services
- Industrial relations support
- Lease costs
- Outgoings
- School census information
- Administration support

	2021-22 \$'000	2020-21 Reclassified \$'000
Department of Finance	21	23
Department of Health	1,098	1,007
South Regional TAFE	97	96
Western Australia Police Force	52	-
North Regional TAFE	1	4
North Metropolitan TAFE	-	1
Department of the Premier and Cabinet	-	70
Department of Communities	6	14
Department of Justice	2	3
Public Sector Commission	-	-
Commissioner for Children and Young People	2	2
Office of the Inspector of Custodial Services	-	2
Trustees of the Public Education Endowment	14	21
School Curriculum and Standards Authority*	36,545	35,271
	<b>37,838</b>	<b>36,514</b>

\* Refinement to the cost allocation for employee benefits in the services received free of charge from the Department of Education resulted in 2020-21 change to \$35.27 million from \$36.87 million.

## 9.11 Non-current assets classified as held for sale

The following table represents a summary of assets held for sale:

	2021-22 \$'000	2020-21 \$'000
<b>Opening balance</b>		
Land and buildings	25,686	3,499
Write-down from cost to fair value less selling costs	-	-
	<b>25,686</b>	<b>3,499</b>
<b>Add: Assets reclassified as held for distribution</b>		
Land and buildings <sup>(a)</sup>	571	25,636
Write-down from cost to fair value less selling costs	-	-
	<b>571</b>	<b>25,636</b>
<b>Total assets classified as held for distribution</b>		
Land and buildings	26,257	29,135
Write-down from cost to fair value less selling costs	-	-
	<b>26,257</b>	<b>29,135</b>
<b>Less: Assets sold or distributed to owner</b>		
Land and buildings	238	3,449
Write-down from cost to fair value less selling costs	-	-
	<b>238</b>	<b>3,449</b>
<b>Closing balance</b>		
Land and buildings	26,019	25,686
Write-down from cost to fair value less selling costs	-	-
<b>Total non-current assets classified as assets held for sale at end of period</b>	<b>26,019</b>	<b>25,686</b>

(a) In 2021-22 land and buildings, surplus to the Department's requirements, and with a fair value of \$0.57 million were transferred to land and buildings held for distribution to owner mainly comprising:

- Portion of Padbury Primary School \$0.14 million;
- 16 Hillside Road, Harvey \$0.16 million; and
- Various other properties \$0.27 million.

Non-current assets (or disposal groups) held for sale/distribution to owner are recognised at the lower of carrying amount and fair value less costs to sell, and are disclosed separately from other assets in the Statement of Financial Position. Assets classified as held for distribution are not depreciated or amortised.

Non-current assets held for distribution comprise surplus Crown and freehold land 'held for sale' and buildings to be disposed of by the Department as a distribution to owner. All Crown land holdings are vested in the Department by the Government. The Department of Planning, Lands and Heritage (DPLH) is the only agency with the power to sell Crown land. The Department transfers the Crown land and any attached buildings to DPLH when the land becomes available for sale.

The Department has the power to sell freehold land, however cannot retain revenues derived from the sale unless specifically approved for retention by the Treasurer.

## 9.12 Equity

	2021-22 \$'000	2020-21 Reclassified \$'000
<b>Contributed equity</b>		
Balance at start of period	14,883,793	14,557,656
<b>Contributions by owners</b>		
Capital appropriation	357,345	319,821
Transfer of net assets from other agencies:		
Buildings from Department of Training and Workforce Development	192	-
Land from the Department of Communities	79	-
Land from the Western Australian Planning Commission	2,350	-
Land from the Department of Planning, Lands and Heritage	29,500	-
	<b>32,121</b>	<b>-</b>
<b>Other contributions by owners</b>		
Royalties for Regions Fund	5,106	12,810
<b>Total contributions by owners</b>	<b>15,278,365</b>	<b>14,890,287</b>
<b>Distributions to owners</b>		
Transfer of net assets to Government:		
Crown land transferred to Department of Planning, Lands and Heritage	(238)	(1,076)
Sale of land proceeds transferred to Department of Treasury	-	(2,860)
Transfer of ICT intangibles asset to School Curriculum and Standards Authority	(156)	(2,558)
<b>Total distributions to owner</b>	<b>(394)</b>	<b>(6,494)</b>
<b>Total contributed equity at end of period</b>	<b>15,277,971</b>	<b>14,883,793</b>
<b>Reserves</b>		
<b>Asset revaluation surplus/(deficit)</b>		
Balance at start of period	316,038	-
Net revaluation increment/(decrement)		
Land	331,244	461
Buildings and land improvements	1,101,717	315,577
<b>Total net revaluation increment/(decrement)</b>	<b>1,432,961</b>	<b>316,038</b>
<b>Total asset revaluation surplus/(deficit) at end of period</b>	<b>1,748,999</b>	<b>316,038</b>
<b>Accumulated surplus</b>		
Balance at start of the year	(159,109)	(651,381)
Result for the period	(3,882)	492,272
<b>Total accumulated surplus at end of period</b>	<b>(162,991)</b>	<b>(159,109)</b>
<b>Total equity at end of the period</b>	<b>16,863,979</b>	<b>15,040,722</b>

### 9.13 Supplementary financial information

	2021-22 \$'000	2020-21 \$'000
<b>Write-offs</b>		
<u>Accounts Receivable</u>		
During the financial year, \$5,137,236 (2020-21: \$4,924,990) of Accounts Receivable was written off under the authority of:		
Accountable Authority	5,137	4,925
	<b>5,137</b>	<b>4,925</b>
<b>Losses through theft, defaults and other causes</b>		
Losses of public money and other property through theft or default	114	74
Amounts recovered	-	-
	<b>114</b>	<b>74</b>

The dollar amount allocated to Losses of public money and other property through theft or default is an estimate as some of the cases are still under investigation and/or the actual loss incurred is not able to be quantified.

### 9.14 Indian Ocean Territories

	2021-22 \$'000	2020-21 \$'000
<u>Reconciliation of Australian Government funds received and expended for the Indian Ocean Territories</u>		
<b>Balance at start of period</b>	1,427	925
Receipts	16,352	16,029
Payments	(15,857)	(15,527)
<b>Balance at end of period</b>	<b>1,922</b>	<b>1,427</b>

## 10. Explanatory statements

This section explains variations in the financial performance of the Department.

	Note
Explanatory statement for controlled operations	<b>10.1</b>
Explanatory statement for administered items	<b>10.2</b>

### 10.1 Explanatory statement for controlled operations

This explanatory section explains variations in the financial performance of the Department undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2022, and between the actual results for 2022 and 2021 are shown below. Narratives are provided for key major variances which are greater than 10% and 1% of Total Cost of Services based on the lower of the estimate or the prior year actual for the Statement of Comprehensive Income and Statement of Cash Flows (i.e. \$55.92 million being 1% of \$5,592.45 million), and are greater than 10% and 1% of Total Assets based on the lower of the estimate or the prior year actual for the Statement of Financial Position (i.e. \$168.34 million being 1% of \$16,833.56 million).

## 10.1.1 Statement of comprehensive income variances

	Estimate 2021–22 \$'000	Actual 2021–22 \$'000	Actual 2020–21 \$'000	Variance					
				Variance between estimate and actual			Variance between actual results for 2022 and 2021		
				\$'000	%	Note	\$'000	%	Note
<b>COST OF SERVICES</b>									
<b>Expenses</b>									
Employee benefits expense	4,328,434	4,474,829	4,269,449	146,395	3%		205,380	5%	
Supplies and services	993,550	983,222	984,148	(10,328)	(1%)		(926)	(0%)	
Depreciation and amortisation expense	230,545	268,526	231,621	37,981	16%		36,905	16%	
Accommodation expenses	15,605	17,366	18,174	1,761	11%		(808)	(4%)	
Grants and subsidies	19,913	34,261	50,668	14,348	72%		(16,407)	(32%)	
Finance costs	32,567	34,929	32,207	2,362	7%		2,722	8%	
Other expenses	8,402	9,343	6,178	941	11%		3,165	51%	
<b>Total cost of services</b>	<b>5,629,016</b>	<b>5,822,476</b>	<b>5,592,445</b>	<b>193,460</b>	<b>3%</b>		<b>230,031</b>	<b>4%</b>	
<b>Income</b>									
<b>Revenue</b>									
User contributions, charges and fees	143,215	119,261	112,888	(23,954)	(17%)		6,373	6%	
Other revenue	95,698	104,431	94,138	8,733	9%		10,293	11%	
Australian Government grants and contributions	1,084,042	1,140,176	995,831	56,134	5%		144,345	14% A	
Interest revenue	22,877	20,102	16,543	(2,775)	(12%)		3,559	22%	
<b>Total Revenue</b>	<b>1,345,832</b>	<b>1,383,970</b>	<b>1,219,400</b>	<b>38,138</b>	<b>3%</b>		<b>164,570</b>	<b>13%</b>	
<b>Gains</b>									
Other gains	-	-	481,679	-	100%		(481,679)	100% B	
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>481,679</b>	<b>-</b>	<b>100%</b>		<b>(481,679)</b>	<b>100%</b>	
<b>Total income other than income from State Government</b>	<b>1,345,832</b>	<b>1,383,970</b>	<b>1,701,079</b>	<b>38,138</b>	<b>3%</b>		<b>(317,109)</b>	<b>(19%)</b>	
<b>NET COST OF SERVICES</b>	<b>4,283,184</b>	<b>4,438,506</b>	<b>3,891,366</b>	<b>155,322</b>	<b>4%</b>		<b>547,140</b>	<b>14%</b>	
<b>Income from State Government</b>									
Service appropriation	4,268,506	4,375,333	4,305,387	106,827	3%		69,946	2%	
Income from other public sector entities	19,933	16,204	35,448	(3,729)	(19%)		(19,244)	(54%)	
Services received free of charge	15,597	14,947	17,167	(650)	(4%)		(2,220)	(13%)	
Royalties for Regions Fund	28,942	28,140	25,636	(802)	(3%)		2,504	10%	
<b>Total income from State Government</b>	<b>4,332,978</b>	<b>4,434,624</b>	<b>4,383,638</b>	<b>101,646</b>	<b>2%</b>		<b>50,986</b>	<b>1%</b>	
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>49,794</b>	<b>(3,882)</b>	<b>492,272</b>	<b>(53,676)</b>	<b>(108%)</b>		<b>(496,154)</b>	<b>(101%)</b>	
<b>OTHER COMPREHENSIVE INCOME</b>									
<b>Items not reclassified subsequently to profit or loss</b>									
Changes in asset revaluation surplus	-	1,432,961	316,038	1,432,961	100%	1	1,116,923	100% C	
<b>Total other comprehensive income</b>	<b>-</b>	<b>1,432,961</b>	<b>316,038</b>	<b>1,432,961</b>	<b>100%</b>		<b>1,116,923</b>	<b>100%</b>	
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>49,794</b>	<b>1,429,079</b>	<b>808,310</b>	<b>1,379,285</b>	<b>2770%</b>		<b>620,769</b>	<b>(77%)</b>	

## 10.1.2 Statement of financial position variances

	Estimate 2021-22 \$'000	Actual 2021-22 \$'000	Actual 2020-21 \$'000	Variance					
				Variance between estimate and actual			Variance between actual results for 2022 and 2021		
				\$'000	%	Note	\$'000	%	Note
<b>ASSETS</b>									
<b>Current Assets</b>									
Cash and cash equivalents	541,897	513,463	607,803	(28,434)	(5%)		(94,340)	(16%)	
Restricted cash and cash equivalents	34,109	39,196	26,102	5,087	15%		13,094	50%	
Amounts receivable for services	25,164	26,623	18,943	1,459	6%		7,680	41%	
Inventories	6,442	8,590	7,552	2,148	33%		1,038	14%	
Receivables	75,294	94,567	80,430	19,273	26%		14,137	18%	
Other current assets	8,411	23,518	13,091	15,107	180%		10,427	80%	
Non-current assets classified as assets held for sale	49	26,019	25,686	25,970	53000%		333	1%	
<b>Total Current Assets</b>	<b>691,366</b>	<b>731,976</b>	<b>779,607</b>	<b>40,610</b>	<b>6%</b>		<b>(47,631)</b>	<b>(6%)</b>	
<b>Non-Current Assets</b>									
Restricted cash and cash equivalents	97,858	91,131	79,569	(6,727)	(7%)		11,562	15%	
Receivables	338,447	327,797	317,639	(10,650)	(3%)		10,158	3%	
Amounts receivable for services	3,531,837	3,611,673	3,318,953	79,836	2%		292,720	9%	
Property, plant and equipment	12,282,168	13,648,921	11,994,070	1,366,753	11%	2	1,654,851	14%	
Service concession assets	30,631	31,539	29,218	908	100%		2,321	8%	
Right-of-use assets	313,520	360,664	313,153	47,144	15%		47,511	15%	
Intangible assets	4,483	1	1,346	(4,482)	(100%)		(1,345)	(100%)	
<b>Total Non-Current Assets</b>	<b>16,598,944</b>	<b>18,071,726</b>	<b>16,053,948</b>	<b>1,472,782</b>	<b>9%</b>		<b>2,017,778</b>	<b>13%</b>	
<b>TOTAL ASSETS</b>	<b>17,290,310</b>	<b>18,803,702</b>	<b>16,833,555</b>	<b>1,513,392</b>	<b>9%</b>		<b>1,970,147</b>	<b>12%</b>	
<b>LIABILITIES</b>									
<b>Current Liabilities</b>									
Payables	158,087	183,123	139,742	25,036	16%		43,381	31%	
Borrowings	41,535	39,436	37,896	(2,099)	(5%)		1,540	4%	
Lease liabilities	23,573	39,826	26,128	16,253	69%		13,698	52%	
Employee related provisions	623,078	686,432	653,916	63,354	10%		32,516	5%	
Other provisions	-	8,220	19	8,220	100%		8,201	43,163%	
Other current liabilities	14,268	38,702	18,227	24,434	171%		20,475	112%	
<b>Total Current Liabilities</b>	<b>860,541</b>	<b>995,739</b>	<b>875,928</b>	<b>135,198</b>	<b>16%</b>		<b>119,811</b>	<b>14%</b>	
<b>Non-Current Liabilities</b>									
Payables	1,004	2,071	1,562	1,067	106%		509	33%	
Borrowings	358,123	349,132	342,801	(8,991)	(3%)		6,331	2%	
Lease liabilities	334,276	342,291	322,707	8,015	2%		19,584	6%	
Employee related provisions	246,290	246,810	246,444	520	0%		366	0%	
Other provisions	264	3,680	3,391	3,416	1294%		289	9%	
Other current liabilities	4,553	-	-	(4,553)	(100%)		-	0%	
<b>Total Non-Current Liabilities</b>	<b>944,510</b>	<b>943,984</b>	<b>916,905</b>	<b>(526)</b>	<b>(0%)</b>		<b>27,079</b>	<b>3%</b>	
<b>TOTAL LIABILITIES</b>	<b>1,805,051</b>	<b>1,939,723</b>	<b>1,792,833</b>	<b>134,672</b>	<b>7%</b>		<b>146,890</b>	<b>8%</b>	
<b>NET ASSETS</b>	<b>15,485,259</b>	<b>16,863,979</b>	<b>15,040,722</b>	<b>1,378,720</b>	<b>9%</b>		<b>1,823,257</b>	<b>12%</b>	
<b>EQUITY</b>									
Contributed equity	15,225,108	15,277,971	14,883,793	52,863	0%		394,178	3%	
Reserves	-	1,748,999	316,038	1,748,999	100%		1,432,961	100%	
Accumulated surplus/(deficit)	260,151	(162,991)	(159,109)	(423,142)	(163%)		(3,882)	2%	
<b>TOTAL EQUITY</b>	<b>15,485,259</b>	<b>16,863,979</b>	<b>15,040,722</b>	<b>1,378,720</b>	<b>9%</b>		<b>1,823,257</b>	<b>12%</b>	



## 10.1.3 Statement of cash flows variances

	Estimate 2021-22 \$'000	Actual 2021-22 \$'000	Actual 2020-21 \$'000	Variance					
				Variance between estimate and actual			Variance between actual results for 2022 and 2021		
				\$'000	%	Note	\$'000	%	Note
<b>CASH FLOWS FROM STATE GOVERNMENT</b>									
Service Appropriation	4,036,980	4,064,907	4,087,086	27,927	1%		(22,179)	(1%)	
Capital Contribution	351,752	357,345	319,821	5,593	2%		37,524	12%	
Holding Account Draw Downs	12,422	10,026	19,638	(2,396)	(19%)		(9,612)	(49%)	
Royalties for Regions Fund	34,759	33,246	38,445	(1,513)	(4%)		(5,199)	(14%)	
Funds from other public sector entities	19,933	12,656	32,569	(7,277)	(37%)		(19,913)	(61%)	
<b>Net cash provided by State Government</b>	<b>4,455,846</b>	<b>4,478,180</b>	<b>4,497,559</b>	<b>22,334</b>	<b>1%</b>		<b>(19,379)</b>	<b>(0%)</b>	
Utilised as follows:									
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>									
<b>Payments</b>									
Employees benefits	(4,310,580)	(4,398,217)	(4,186,895)	(87,637)	2%		(211,322)	5%	
Supplies and services	(977,949)	(965,483)	(971,186)	12,466	(1%)		5,703	(1%)	
Accommodation expenses	(15,605)	(18,339)	(17,543)	(2,734)	18%		(796)	5%	
Grants and subsidies	(19,913)	(32,557)	(48,252)	(12,644)	63%		15,695	(33%)	
Finance costs	(32,567)	(32,419)	(31,779)	148	(0%)		(640)	2%	
GST payments on purchases	(151,936)	(145,635)	(139,922)	6,301	(4%)		(5,713)	4%	
Loans advanced to non-government schools	(57,100)	(49,852)	(38,807)	7,248	(13%)		(11,045)	28%	
Other payments	-	(294)	(970)	(294)	0%		676	(70%)	
<b>Receipts</b>									
User contributions, charges and fees	139,644	108,981	111,965	(30,663)	(22%)		(2,984)	(3%)	
Australian Governments grants and contributions	1,095,300	1,153,525	1,007,412	58,225	5%		146,113	15%	E
Interest received	17,281	10,423	11,236	(6,858)	(40%)		(813)	(7%)	
GST receipts on revenue	-	5,041	5,163	5,041	100%		(122)	(2%)	
GST receipts from taxation authority	151,837	136,801	134,378	(15,036)	(10%)		2,423	2%	
Repayments of loans by non-government schools	38,247	41,980	21,725	3,733	10%		20,255	93%	
Other receipts	95,608	103,648	93,445	8,040	8%		10,203	11%	
<b>Net cash used in operating activities</b>	<b>(4,027,733)</b>	<b>(4,082,397)</b>	<b>(4,050,030)</b>	<b>(54,664)</b>	<b>1%</b>		<b>(32,367)</b>	<b>1%</b>	
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>									
<b>Payments</b>									
Purchase of non-current assets	(449,472)	(430,850)	(366,758)	18,622	(4%)		(64,092)	17%	F
<b>Receipts</b>									
Receipts from sale of non-current physical assets	-	398	2,984	398	100%		(2,586)	(87%)	
<b>Net cash used in investing activities</b>	<b>(449,472)</b>	<b>(430,452)</b>	<b>(363,774)</b>	<b>19,020</b>	<b>(4%)</b>		<b>(66,678)</b>	<b>18%</b>	
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>									
<b>Payments</b>									
Payment lease liabilities	(38,186)	(42,887)	(37,775)	(4,701)	12%		(5,112)	14%	
Repayment of borrowings	(75,171)	(41,980)	(21,725)	33,191	(44%)		(20,255)	93%	
<b>Receipts</b>									
Proceeds from borrowings	94,023	49,852	38,697	(44,171)	(47%)		11,155	29%	
<b>Net cash used in financing activities</b>	<b>(19,334)</b>	<b>(35,015)</b>	<b>(20,803)</b>	<b>(15,681)</b>	<b>81%</b>		<b>(14,212)</b>	<b>68%</b>	
Net increase/(decrease) in cash and cash equivalents	(40,693)	(69,684)	62,952	(28,991)	71%		(132,636)	(211%)	
Cash and cash equivalents at the beginning of the period	714,557	713,474	650,522	(1,083)	(0%)		62,952	10%	
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>673,864</b>	<b>643,790</b>	<b>713,474</b>	<b>(30,074)</b>	<b>(4%)</b>		<b>(69,684)</b>	<b>(10%)</b>	

### 10.1.4 Major Variance Narratives

#### Variances between estimate and actual Statement of Comprehensive Income

- 1 Following a revaluation of the Department's land, land improvements and buildings, the value of these assets increased by \$1.43 billion in 2021–22.

#### Statement of Financial Position

- 2 Property, plant and equipment was \$1.37 billion (11%) higher than the 2020–21 Estimate mainly due to the \$1.43 billion higher valuation of land, land improvements and buildings in 2021–22.

#### Variances between actual results for 2021–22 and 2020–21

##### Statement of Comprehensive Income

- A Australian Governments grants and contributions were \$144.35 million (14%) higher than the 2020–21 Actual, mainly due to additional Quality Schools funding received under the National School Reform Agreement during the year.

- B Refer to Note 4.6 "Other gains" of the financial statements.

- C Refer to Note 9.12 "Equity" of the financial statements.

##### Statement of Financial Position

- D Property, plant and equipment was \$1.65 billion (14%) higher than the 2020–21 Actual primarily due to the \$1.43 billion higher revaluation in land, land improvements and buildings in 2021–22 and an additional \$168.70 million in building works in progress as at June 2022.

##### Statement of Cash Flows

- E Receipts from Australian Governments grants and contributions were \$146.11 million (15%) higher than the 2020–21 Actual, mainly due to additional Quality Schools funding received under the National School Reform Agreement in 2021–22.
- F Purchases of non-current assets was \$64.09 million (17%) higher than the 2020–21 Actual primarily due to an increased level of building works in progress through the Department's Asset Investment Program during the year to meet future enrolment growth and enhance educational opportunities for public school students.

### 10.2 Explanatory statement for administered items

This explanatory section explains variations in the financial performance of the Department undertaking transactions as an agent of the government, as detailed in the administered schedules.

All variances between annual estimates and actual results for 2022, and between the actual results for 2022 and 2021 are shown below. Narratives are provided for key major variances which vary by more than 10% from their comparative and that the variation is more than 1% of the dollar aggregate of Total Administered Income based on the lower of the estimate or the prior year actual (i.e. \$4.48 million being 1% of \$447.63 million).

	Estimate 2021–22 \$'000	Actual 2021–22 \$'000	Actual 2020–21 \$'000	Variance			Variance		
				Variance between estimate and actual			Variance between actual results for 2021 and 2022		
	\$'000	%	Note	\$'000	%	Note	\$'000	%	Note
<b>Income</b>									
Service appropriation	447,626	452,329	460,764	4,703	1%		(8,435)	(2%)	
Resources received free of charge	-	57,683	-	57,683	100%	1	57,683	100%	A
<b>Total administered income</b>	<b>447,626</b>	<b>510,012</b>	<b>460,764</b>	<b>62,386</b>	<b>14%</b>		<b>49,248</b>	<b>11%</b>	
<b>Expenses</b>									
Grants to charitable and public bodies, and communities	439,264	443,526	446,835	4,262	1%		(3,309)	(1%)	
Resources distributed free of charge	-	57,683	-	57,683	100%	2	57,683	100%	B
Superannuation – higher education institutions	3,500	2,707	2,834	(793)	(23%)		(127)	(4%)	
Schools of Special Educational Needs: Medical and Mental Health and Sensory	4,862	5,337	4,909	475	10%		428	9%	
<b>Total administered expenses</b>	<b>447,626</b>	<b>509,253</b>	<b>454,578</b>	<b>61,627</b>	<b>14%</b>		<b>54,675</b>	<b>12%</b>	

#### Major Variance Narratives

##### 1 and A, 2 and B

Administered services received free of charge was \$57.78 million (100%) higher than the 2021–22 Estimate and the 2020–21 Actual due to the recognition of the value of rapid antigen test kits supplied by the Department of Health (\$13.75 million) and the Department of Finance (\$43.93 million), which were distributed to public and non-government schools and other educational facilities in the Western Australian community as part of public health measures introduced by the State Government in response to the COVID-19 pandemic.

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'Primary' denotes Kindergarten to Year 6 and 'Secondary' spans Years 7 to 12 unless specified otherwise.

## 1. Student enrolment

**Table A1: Students at Western Australian schools by sector 2018 to 2022<sup>(a)</sup>**

Year	Public schools	Non-government schools	Total
2018	307,520	147,813	455,333
2019	311,199	148,836	460,035
2020	317,368	149,949	467,317
2021	319,574	154,154	473,728
2022	318,332	157,864	476,196

(a) Semester 1 student census. Primary and full-time secondary students. Public schools include community kindergartens and non-government schools include Independent preschools.

Source: System and School Performance

**Table A2: Schools and students in Western Australia by sector and subgroup 2022<sup>(a)(b)</sup>**

Sector	Schools	Students			
		All	Female	Male	Aboriginal
Public	826	318,332	153,188	164,952	27,943
Non-government	313	157,864	79,136	78,687	5,985
<b>Total</b>	<b>1,139</b>	<b>476,196</b>	<b>232,324</b>	<b>243,639</b>	<b>33,928</b>

(a) Semester 1 student census. Primary and full-time secondary students. Public schools include community kindergartens.

(b) All includes gender category 'Other'.

Source: System and School Performance

**Table A3: Students at Western Australian schools by year level and sector 2022<sup>(a)</sup>**

Year level	Public schools	Non-government schools	Total
Pre-Kindergarten	–	1,863	1,863
Kindergarten	23,661	8,425	32,086
Pre-primary	25,654	9,100	34,754
Year 1	26,538	9,291	35,829
Year 2	25,744	9,279	35,023
Year 3	25,786	9,605	35,391
Year 4	25,618	9,868	35,486
Year 5	24,602	10,324	34,926
Year 6	24,597	10,586	35,183
Year 7	20,330	14,336	34,666
Year 8	20,696	13,755	34,451
Year 9	21,111	13,804	34,915
Year 10	20,289	13,673	33,962
Year 11	18,363	12,854	31,217
Year 12	15,272	11,100	26,372
<b>Primary total</b>	<b>202,200</b>	<b>78,341</b>	<b>280,541</b>
<b>Secondary total</b>	<b>116,132</b>	<b>79,523</b>	<b>195,655</b>
<b>Grand total</b>	<b>318,332</b>	<b>157,864</b>	<b>476,196</b>

(a) Semester 1 student census. Primary and full-time secondary students. Public schools include community kindergartens. Totals include ungraded students.

Source: System and School Performance

**Table A4: Students at Western Australian public schools by level of education and subgroup 2022<sup>(a)(b)</sup>**

Level of education	All	Female	Male	Aboriginal
Primary	202,200	97,360	104,820	17,795
Secondary	116,132	55,828	60,132	10,148
<b>Total</b>	<b>318,332</b>	<b>153,188</b>	<b>164,952</b>	<b>27,943</b>

(a) Semester 1 student census. Primary and full-time secondary students. Includes community kindergartens.

(b) All includes gender category 'Other'.

Source: System and School Performance

**Table A5: Western Australian public schools and students by school type and level of education 2022<sup>(a)</sup>**

School type	Schools	Students		
		Primary	Secondary	Total
Community kindergarten	18	455	0	455
Primary <sup>(b)</sup>	571	188,974	537	189,511
District high	53	7,261	4,010	11,271
Kindergarten–Year 12 <sup>(c)</sup>	6	1,985	1,879	3,864
Secondary	112	0	107,871	107,871
Education support <sup>(d)</sup>	64	3,438	1,817	5,255
Specialist services <sup>(e)</sup>	2	87	18	105
<b>Total</b>	<b>826</b>	<b>202,200</b>	<b>116,132</b>	<b>318,332</b>

(a) Semester 1 student census. Primary and full-time secondary students.

(b) Includes schools of the air and remote community schools.

(c) Includes School of Isolated and Distance Education.

(d) Includes language development school and centres.

(e) Comprises School of Special Educational Needs: Behaviour and Engagement and School of Special Educational Needs: Sensory.

Source: System and School Performance

**Table A6: Students at Western Australian public schools by year level 2018 to 2022<sup>(a)</sup>**

Year level	2018	2019	2020	2021	2022
Kindergarten	24,644	24,397	25,060	24,263	23,661
Pre-primary	25,953	25,839	25,785	26,535	25,654
Year 1	25,444	26,075	26,130	25,909	26,538
Year 2	25,425	25,417	26,197	26,018	25,744
Year 3	25,064	25,344	25,427	26,049	25,786
Year 4	24,708	24,985	25,288	25,095	25,618
Year 5	24,775	24,351	24,777	24,899	24,602
Year 6	24,132	24,644	24,227	24,503	24,597
Year 7	19,679	20,824	21,594	20,892	20,330
Year 8	18,762	19,612	20,854	21,413	20,696
Year 9	18,057	18,702	19,663	20,655	21,111
Year 10	17,576	17,923	18,760	19,548	20,289
Year 11	17,954	17,839	18,288	18,286	18,363
Year 12	15,278	15,159	15,235	15,470	15,272
<b>Primary total</b>	<b>200,145</b>	<b>201,052</b>	<b>202,891</b>	<b>203,271</b>	<b>202,200</b>
<b>Secondary total</b>	<b>107,375</b>	<b>110,147</b>	<b>114,477</b>	<b>116,303</b>	<b>116,132</b>
<b>Grand total</b>	<b>307,520</b>	<b>311,199</b>	<b>317,368</b>	<b>319,574</b>	<b>318,332</b>

(a) Semester 1 student census. Primary and full-time secondary students. Includes community kindergartens. Totals include ungraded students.

Source: System and School Performance

**Table A7: Proportion (%) of students by geolocation of Western Australian public schools by level of education 2022<sup>(a)(b)</sup>**

Geolocation <sup>(c)</sup>	Primary	Secondary	All
Metropolitan	77.2	76.8	77.1
Inner regional	8.2	9.0	8.5
Outer regional	7.0	7.9	7.3
Remote	4.7	4.0	4.4
Very remote	2.8	2.4	2.7

(a) Semester 1 student census. Primary and full-time secondary students. Includes community kindergartens.

(b) Percentages may not add to 100% due to rounding.

(c) Australian Bureau of Statistics Australian Statistical Geography Standard, based on location of students' schools.

Source: System and School Performance

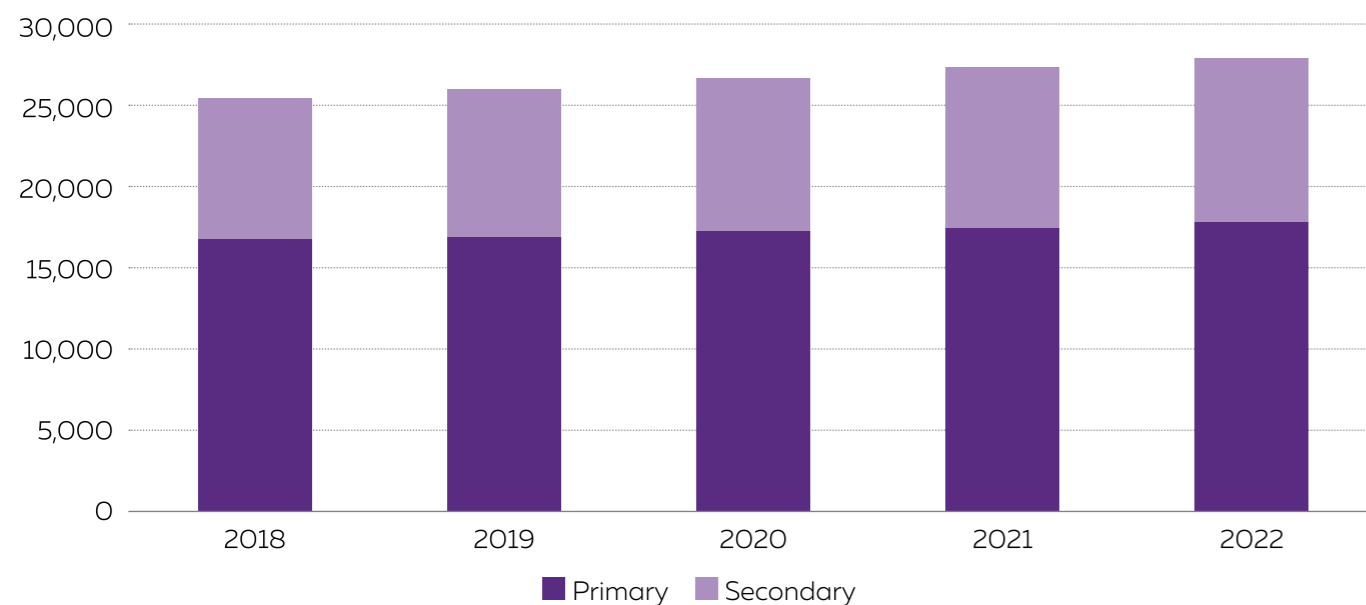
**Table A8: Western Australian public schools and students by education region and level of education 2022<sup>(a)</sup>**

Education region	Schools	Students		
		Primary	Secondary	Total
<b>Metropolitan</b>				
North Metropolitan	251	74,642	42,467	117,109
South Metropolitan	269	84,206	47,440	131,646
<b>Total</b>	<b>520</b>	<b>158,848</b>	<b>89,907</b>	<b>248,755</b>
<b>Country<sup>(b)</sup></b>				
Goldfields	38	5,331	2,703	8,034
Kimberley	23	3,347	2,007	5,354
Midwest	47	4,976	2,798	7,774
Pilbara	29	6,612	3,031	9,643
Southwest	100	17,671	12,386	30,057
Wheatbelt	69	5,415	3,300	8,715
<b>Total</b>	<b>306</b>	<b>43,352</b>	<b>26,225</b>	<b>69,577</b>
<b>Grand total</b>	<b>826</b>	<b>202,200</b>	<b>116,132</b>	<b>318,332</b>

(a) Semester 1 student census. Primary and full-time secondary students. Includes community kindergartens.

(b) Defined as all non-metropolitan education regions.

Source: System and School Performance

**Figure A1: Aboriginal students at Western Australian public schools by level of education 2018 to 2022<sup>(a)</sup>**

(a) Semester 1 student census. Primary and full-time secondary students. Includes community kindergartens.  
Source: System and School Performance

**Table A9: Aboriginal students at Western Australian public schools by year level 2018 to 2022<sup>(a)</sup>**

Year level	2018	2019	2020	2021	2022
Kindergarten	1,860	1,800	1,897	1,893	1,908
Pre-primary	2,115	2,137	2,151	2,224	2,271
Year 1	2,108	2,181	2,234	2,242	2,328
Year 2	2,160	2,139	2,240	2,280	2,274
Year 3	2,074	2,192	2,173	2,267	2,308
Year 4	2,141	2,125	2,218	2,201	2,277
Year 5	2,128	2,169	2,129	2,226	2,185
Year 6	2,156	2,144	2,208	2,131	2,244
Year 7	1,856	1,975	1,979	2,003	1,912
Year 8	1,726	1,858	1,958	1,994	2,074
Year 9	1,530	1,637	1,789	1,886	1,923
Year 10	1,464	1,390	1,549	1,735	1,822
Year 11	1,301	1,362	1,245	1,371	1,443
Year 12	852	893	918	877	974
<b>Primary total</b>	<b>16,742</b>	<b>16,887</b>	<b>17,250</b>	<b>17,464</b>	<b>17,795</b>
<b>Secondary total</b>	<b>8,729</b>	<b>9,115</b>	<b>9,438</b>	<b>9,866</b>	<b>10,148</b>
<b>Grand total</b>	<b>25,471</b>	<b>26,002</b>	<b>26,688</b>	<b>27,330</b>	<b>27,943</b>

(a) Semester 1 student census. Primary and full-time secondary students. Includes community kindergartens. Totals include ungraded students.  
Source: System and School Performance

**Table A10: Aboriginal students at Western Australian public schools by education region 2022<sup>(a)</sup>**

Education region	Aboriginal	All	Aboriginal students as % of all public school students
<b>Metropolitan</b>			
North Metropolitan	5,410	117,109	4.6
South Metropolitan	8,113	131,646	6.2
<b>Total</b>	<b>13,523</b>	<b>248,755</b>	<b>5.4</b>
<b>Country<sup>(b)</sup></b>			
Goldfields	1,895	8,034	23.6
Kimberley	3,308	5,354	61.8
Midwest	2,421	7,774	31.1
Pilbara	2,821	9,643	29.3
Southwest	2,403	30,057	8.0
Wheatbelt	1,572	8,715	18.0
<b>Total</b>	<b>14,420</b>	<b>69,577</b>	<b>20.7</b>
<b>Grand total</b>	<b>27,943</b>	<b>318,332</b>	<b>8.8</b>

(a) Semester 1 student census. Primary and full-time secondary students. Includes community kindergartens.

(b) Defined as all non-metropolitan education regions.

Source: System and School Performance

**Table A11: Students registered to receive home education 2018 to 2022<sup>(a)(b)</sup>**

2018	2019	2020	2021	2022
3,563	3,720	4,116	4,562	6,151

(a) Under the *School Education Act 1999* (WA), we are responsible for regulation of home education, including evaluation of home education programs and educational progress of students.

(b) As at March.

Source: Schools Division

**Table A12: Western Australian non-government schools and students by school type and level of education 2022<sup>(a)(b)</sup>**

School type	Schools	Students		
		Primary	Secondary	Total
Primary	141	39,112	0	39,112
Primary-secondary	125	39,229	52,560	91,789
Secondary	47	0	26,963	26,963
<b>Total</b>	<b>313</b>	<b>78,341</b>	<b>79,523</b>	<b>157,864</b>

(a) Semester 1 student census. Primary and full-time secondary students.

(b) Primary includes pre-Kindergarten students at non-government schools.

Source: System and School Performance

**Table A13: Non-government schools and students by religious affiliation of school 2021 and 2022<sup>(a)</sup>**

Religious affiliation	Schools		Students	
	2021	2022	2021	2022
No religious affiliation	53	56	7,957	8,251
<b>Total religious affiliation</b>	<b>259</b>	<b>257</b>	<b>146,197</b>	<b>149,613</b>
Anglican	19	19	22,530	23,270
Baptist	15	14	11,416	11,736
Catholic	165	164	79,839	80,998
Seventh Day Adventist	5	5	689	698
Uniting Church	8	8	8,338	8,423
Various other	47	47	23,385	24,488
<b>Grand total</b>	<b>312</b>	<b>313</b>	<b>154,154</b>	<b>157,864</b>

(a) Semester 1 student census. Primary and full-time secondary students.  
Source: System and School Performance

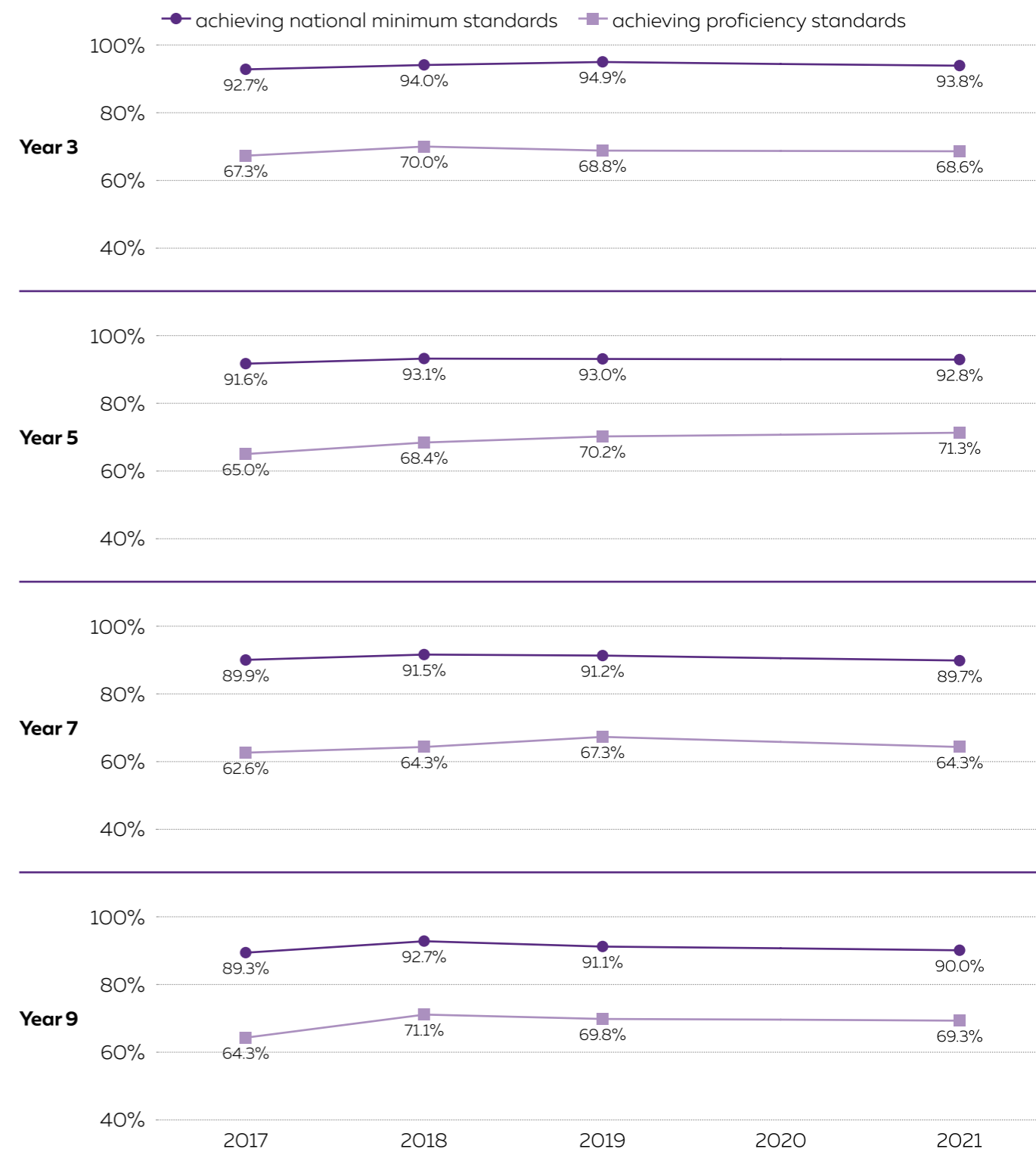
**Table A14: Students at Western Australian residential colleges 2018 to 2022<sup>(a)</sup>**

College	2018	2019	2020	2021	2022
Albany	69	66	67	71	86
Broome	99	81	75	58	43
City Beach	54	56	45	47	44
Esperance	87	83	80	80	63
Geraldton	55	62	49	53	82
Merredin	37	37	37	39	32
Moora	26	26	37	42	36
Narrogin	92	93	83	68	55
Northam	13	9	14	21	23
<b>Total</b>	<b>532</b>	<b>513</b>	<b>487</b>	<b>479</b>	<b>464</b>

(a) Semester 1 student census.  
Source: Schools Division

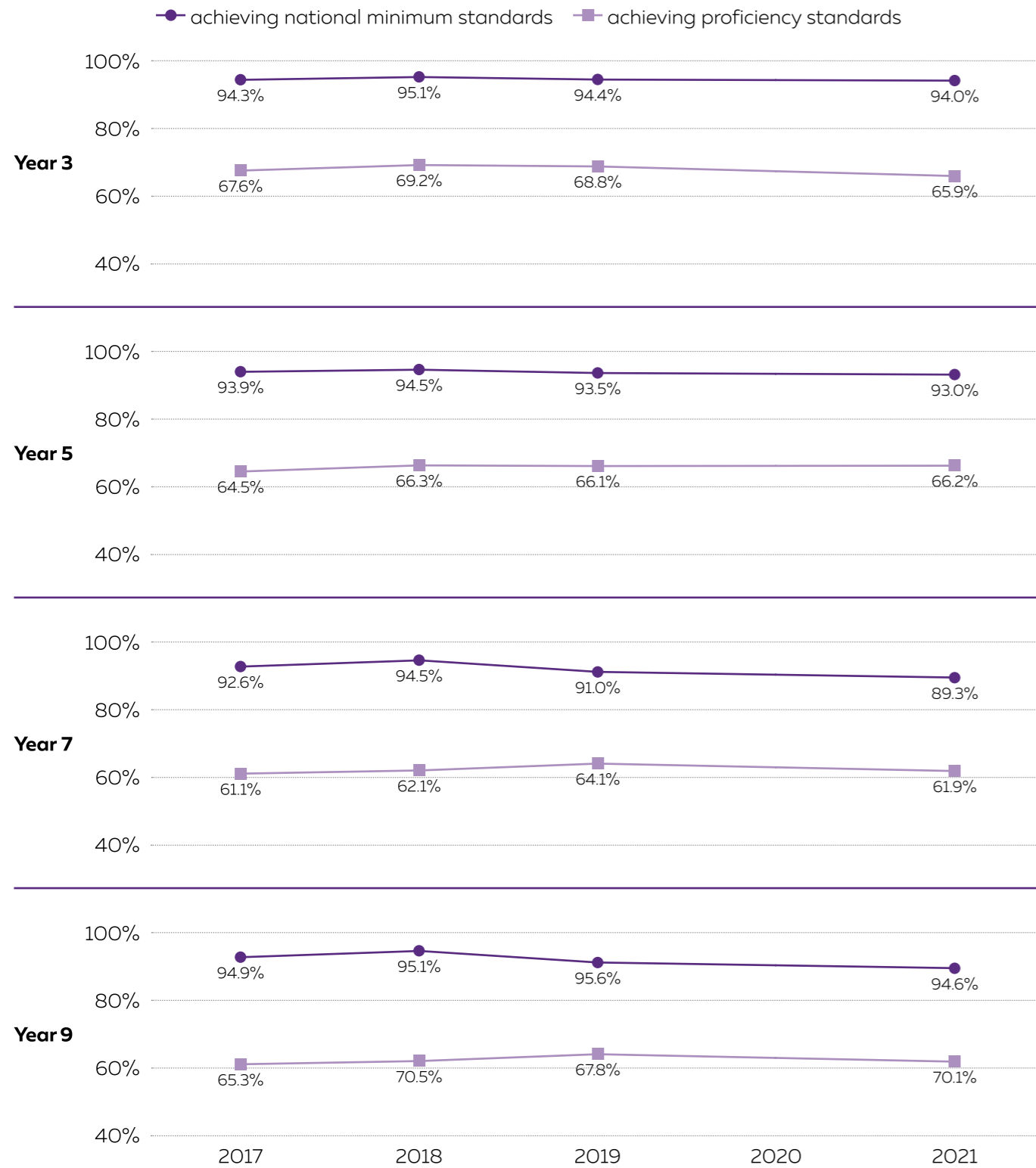
## 2. NAPLAN results

**Figure A2: Percentage of Western Australian public school students achieving standards in NAPLAN Reading by year level, 2017 to 2021<sup>(a)</sup>**



(a) 2020 NAPLAN assessments were cancelled due to COVID-19.  
Source: System and School Performance

**Figure A3: Percentage of Western Australian public school students achieving standards in NAPLAN Numeracy by year level, 2017 to 2021<sup>(a)</sup>**



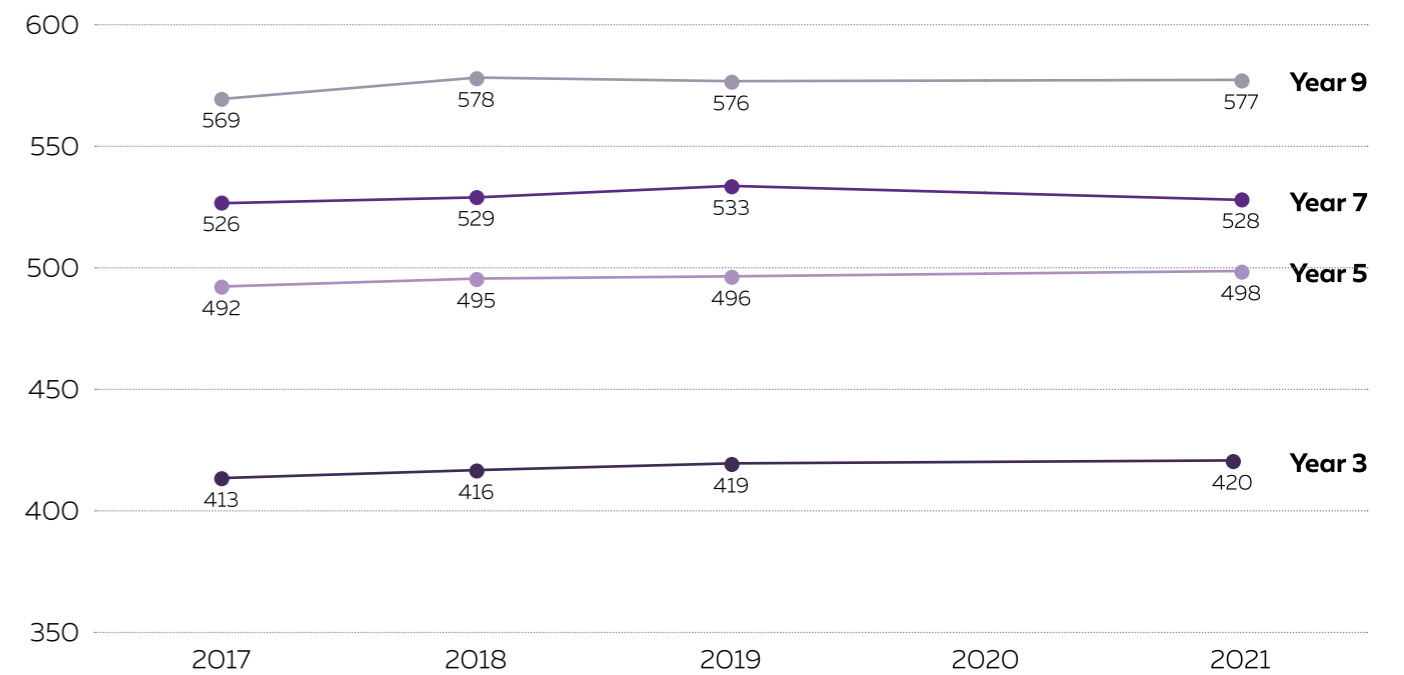
(a) 2020 NAPLAN assessments were cancelled due to COVID-19.  
Source: System and School Performance

**Table A15: Percentage of Western Australian public school students achieving the national minimum standards in NAPLAN by year level 2021**

Assessment	Year 3	Year 5	Year 7	Year 9
Reading	93.8	92.8	89.7	90.0
Writing	95.9	91.6	87.3	83.3
Numeracy	94.0	93.0	89.3	94.6

Source: System and School Performance

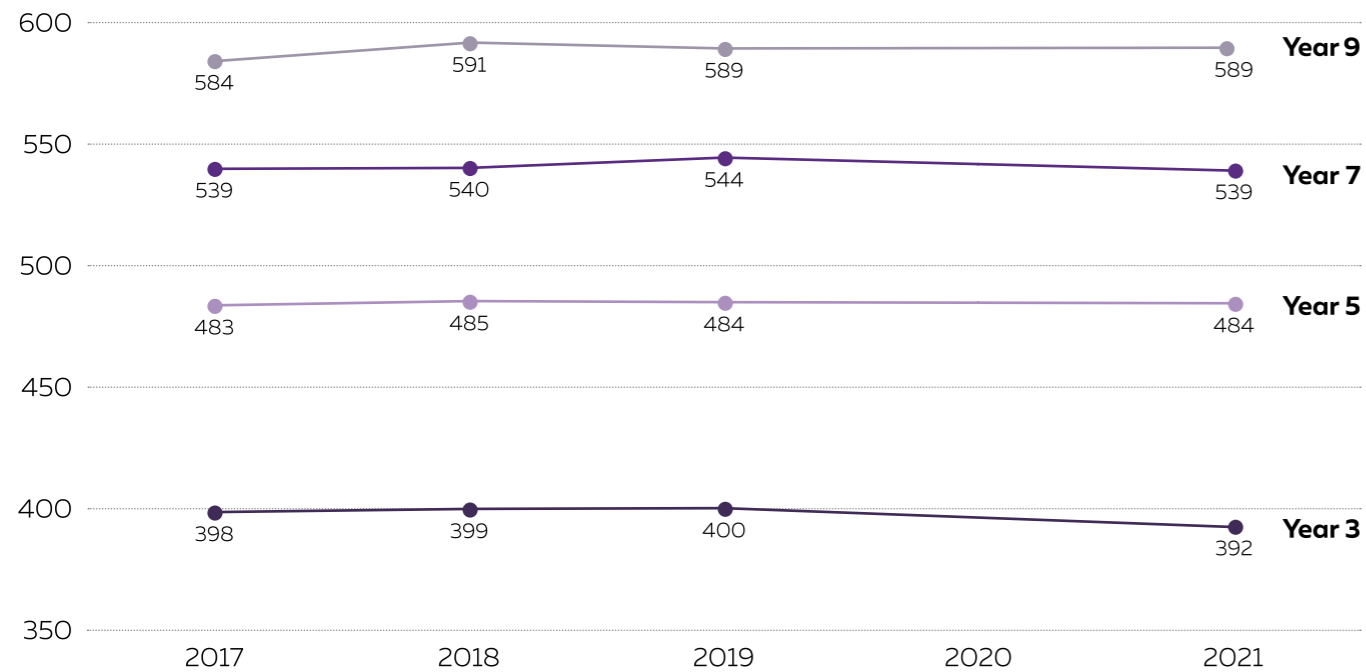
**Figure A4: Mean NAPLAN Reading scores of Western Australian public school students by year level 2017 to 2021<sup>(a)</sup>**



(a) 2020 NAPLAN assessments were cancelled due to COVID-19.  
Source: System and School Performance



**Figure A5: Mean NAPLAN Numeracy scores of Western Australian public school students by year level 2017 to 2021<sup>(a)</sup>**



(a) 2020 NAPLAN assessments were cancelled due to COVID-19.  
Source: System and School Performance

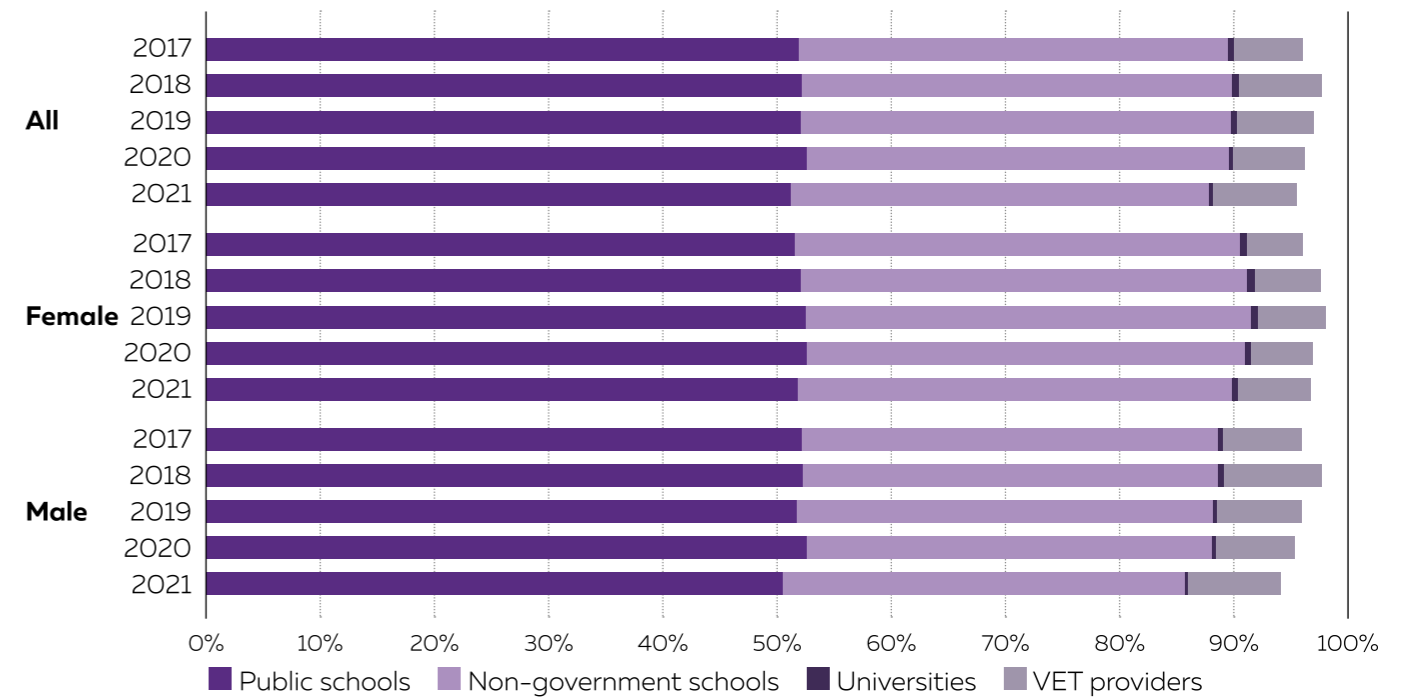
**Table A16: Percentage of children in care achieving the national minimum standards 2019 and 2021<sup>(a)</sup>**

Assessment	2019		2021	
	Year level	%	Year level	%
Reading	Year 3	91.0	Year 5	80.7
	Year 5	78.5	Year 7	65.1
	Year 7	80.2	Year 9	72.2
Numeracy	Year 3	86.0	Year 5	78.4
	Year 5	82.6	Year 7	65.9
	Year 7	76.4	Year 9	87.0

(a) Only includes students with results in 2019 and 2021.  
Source: System and School Performance

### 3. Student participation, achievement and satisfaction

**Figure A6: Participation rate (%) of persons aged 15 to 17 years engaged in some form of education by gender 2017 to 2021<sup>(a)(b)(c)</sup>**



(a) Based on Australian Bureau of Statistics preliminary estimates of resident population (age at 30 June) and data collected from public and non-government schools (Semester 2 student census, age at 1 July), universities (age at 30 June), and vocational education and training providers (age at 30 June).  
 (b) University enrolment data for 2021 is an estimate based on 2020 university enrolment data and an annual compound growth factor calculated from university enrolment data across the previous 4 years.  
 (c) Revised figures for 2017 to 2020 due to updated data for 2020 university and VET enrolments, and estimates of resident population in 2017 to 2020.  
 Source: System and School Performance, using data from the Australian Bureau of Statistics, Department of Training and Workforce Development and the Australian Government Department of Education

**Table A17: Public school student attendance rate (%) by level of education and subgroup 2021<sup>(a)(b)</sup>**

Level of education	Aboriginal	All
<b>All</b>	<b>71.3</b>	<b>88.4</b>
Primary <sup>(c)</sup>	76.8	91.0
Secondary	62.6	84.4

(a) Excludes Kindergarten students, Canning College students and international students.  
 (b) As per National Standards for Student Attendance Data Reporting.  
 (c) Pre-primary to Year 6.  
 Source: System and School Performance

**Table A18: Percentage of public school students by attendance category by subgroup 2021<sup>(a)(b)(c)</sup>**

Attendance category	Aboriginal	All
Regular attendance (90–100%)	29.4	63.3
Indicated attendance risk (80–<90%)	21.9	22.0
Moderate attendance risk (60–<80%)	21.4	9.5
Severe attendance risk (<60%)	27.3	5.2

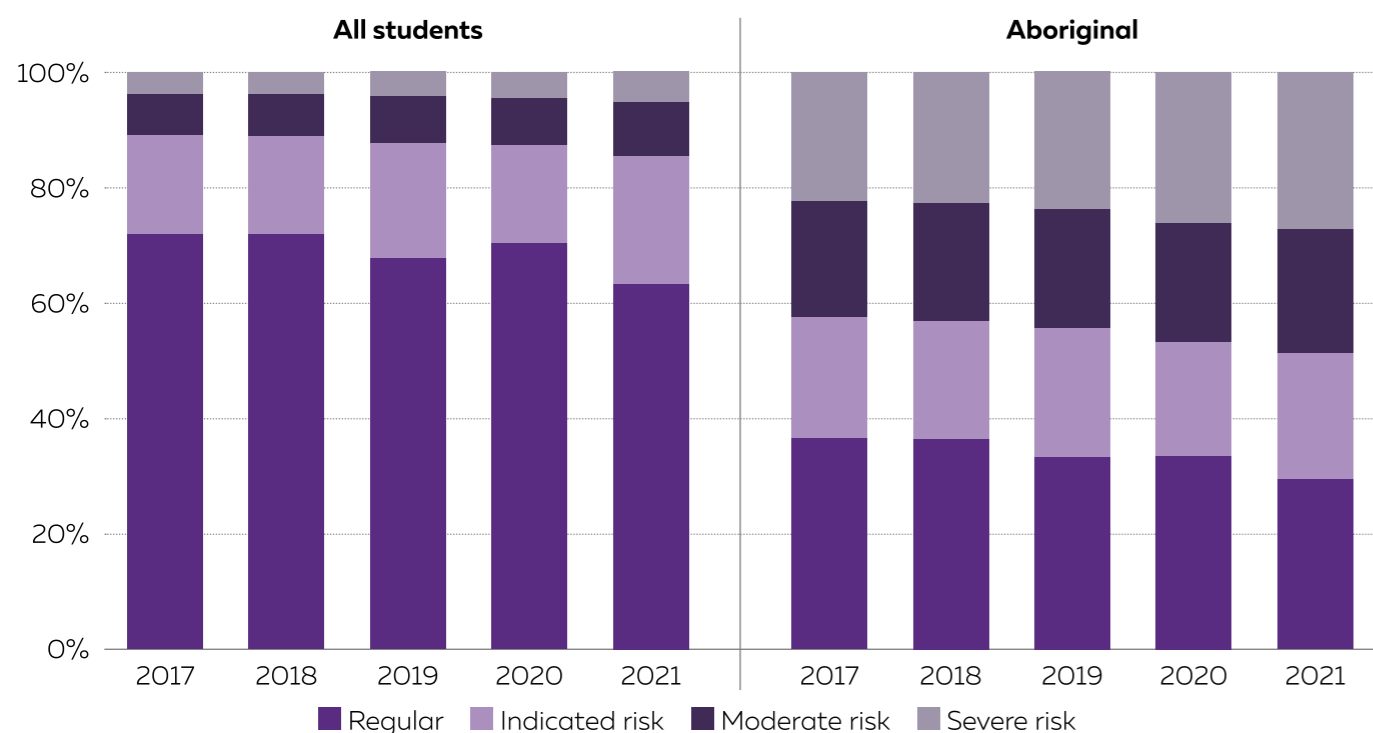
(a) Excludes Kindergarten students, Canning College students and international students.

(b) Percentages may not add to 100% due to rounding.

(c) As per National Standards for Student Attendance Data Reporting.

Source: System and School Performance

**Figure A7: Percentage of public school students by subgroup by attendance category 2017 to 2021<sup>(a)(b)(c)</sup>**



(a) Excludes Kindergarten students, Canning College students and international students.

(b) As per National Standards for Student Attendance Data Reporting.

(c) 2020 data excludes Weeks 7 to 10, Term 1 due to disruptions caused by COVID-19.

Source: System and School Performance

**Table A19: Apparent secondary retention rate (%) of public school students by subgroup 2017 to 2021<sup>(a)(b)(c)(d)</sup>**

Subgroup	2017		2018		2019		2020		2021	
	%	N	%	N	%	N	%	N	%	N
<b>All</b>	<b>80.1</b>	<b>13,856</b>	<b>81.4</b>	<b>13,925</b>	<b>81.6</b>	<b>14,041</b>	<b>81.5</b>	<b>14,189</b>	<b>80.4</b>	<b>14,329</b>
Female	83.8	6,927	84.3	6,874	85.7	7,118	84.9	7,154	83.9	7,167
Male	76.7	6,929	78.7	7,051	77.8	6,923	78.2	7,030	77.0	7,145
<b>Aboriginal</b>	<b>45.3</b>	<b>717</b>	<b>47.3</b>	<b>718</b>	<b>47.6</b>	<b>768</b>	<b>46.9</b>	<b>783</b>	<b>47.5</b>	<b>750</b>
Female	46.7	356	47.3	355	48.4	397	46.7	382	49.5	381
Male	44.1	361	47.3	363	46.8	371	47.1	401	45.6	369

(a) Excludes Canning College and Tuart College students, part-time and international students, and mature-aged students at senior campuses.

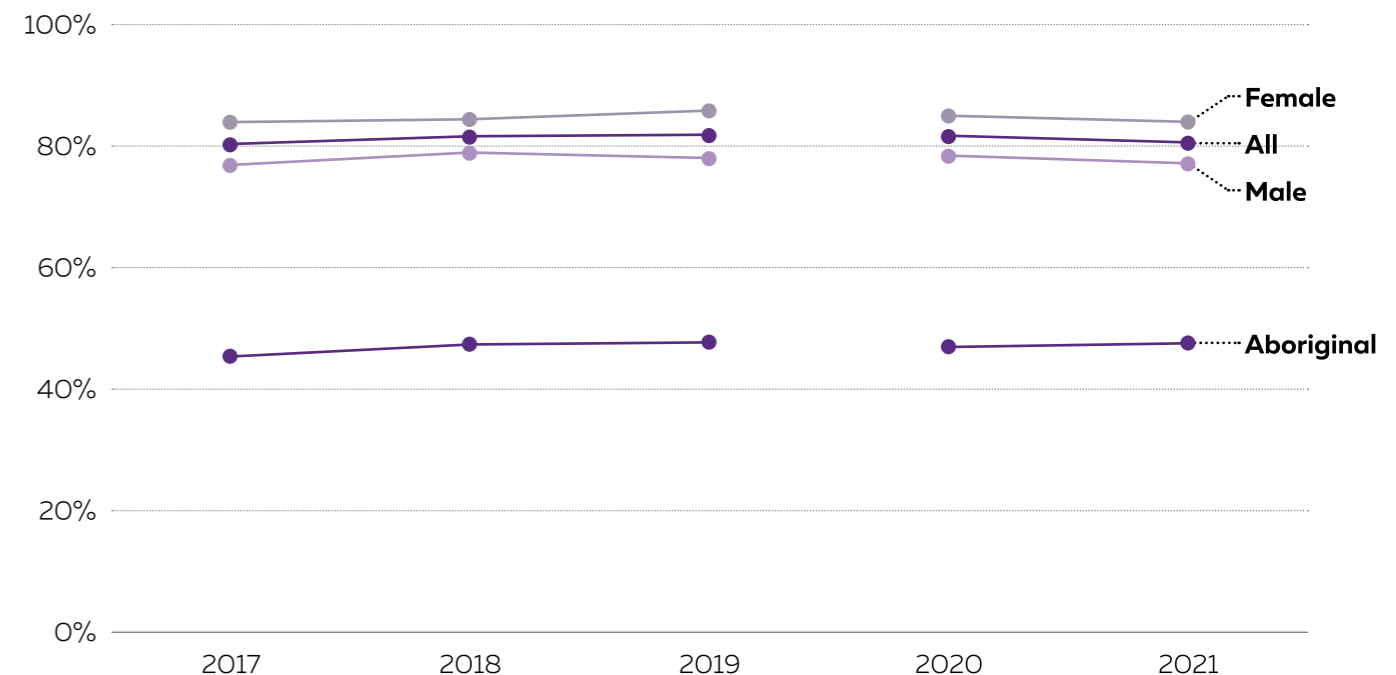
(b) All includes gender category 'Other'.

(c) Calculated using the number of students in the Semester 2 student census. 'N' is the number of Year 12 students.

(d) Prior to 2020, the apparent retention rate is from Year 8 to Year 12. From 2020, the apparent retention rate is from Year 7 to Year 12. This change is because the 2020 Year 12 cohort was the first cohort to commence secondary school in Year 7.

Source: System and School Performance

**Figure A8: Apparent secondary retention rate (%) of public school students by subgroup 2017 to 2021<sup>(a)(b)(c)(d)</sup>**



(a) Excludes Canning College and Tuart College students, part-time and international students, and mature-aged students at senior campuses.

(b) All includes gender category 'Other'.

(c) Calculated using the number of students in the Semester 2 student census.

(d) Prior to 2020, the apparent retention rate is from Year 8 to Year 12. From 2020, the apparent retention rate is from Year 7 to Year 12. This change is because the 2020 Year 12 cohort was the first cohort to commence secondary school in Year 7.

Source: System and School Performance

**Table A20: Year 12 public school student WACE achievement rate by subgroup 2020 and 2021<sup>(a)</sup>**

	Subgroup	2020		2021	
		%	N	%	N
<b>WACE achievement rate<sup>(b)</sup></b>	<b>All</b>	<b>81.7</b>	<b>11,829</b>	<b>81.1</b>	<b>11,856</b>
	Aboriginal	46.2	362	42.7	320

(a) 'N' is the number of students who achieved the outcome. Only includes students counted in the rate's denominator.

(b) Percentage of Year 12 full-time students in the Semester 2 student census who achieved WACE. For details on criteria required to achieve a WACE, refer to our [WACE achievement key performance indicator](#).

Source: System and School Performance

**Table A21: Year 12 public school student ATAR achievement by subgroup 2020 and 2021<sup>(a)(b)</sup>**

	Subgroup	2020			2021		
		Students		Median ATAR	Students		Median ATAR
		%	N		%	N	
<b>Students who achieved an ATAR<sup>(c)</sup></b>	<b>All</b>	<b>33.6</b>	<b>4,901</b>	<b>79.25</b>	<b>33.2</b>	<b>4,890</b>	<b>80.25</b>
	Aboriginal	7.2	57	62.15	6.0	45	56.35
<b>ATAR students who achieved at least 55<sup>(d)</sup></b>	<b>All</b>	<b>85.5</b>	<b>4,190</b>	<b>-</b>	<b>86.7</b>	<b>4,238</b>	<b>-</b>
	Aboriginal	59.6	34	-	57.8	26	-

(a) Figures are 'actuals'. Previous reports presented 'apparent' achievement figures.

(b) 'N' is the number of students who achieved the outcome. Only includes students counted in the rate's denominator.

(c) Percentages use the number of Year 12 students in the Semester 2 student census as the denominator.

(d) Percentages use the number of Year 12 students in the Semester 2 student census who achieved an ATAR as the denominator.

Source: System and School Performance

**Table A22: Year 12 public student VET certificate II or higher achievement by subgroup 2020 and 2021<sup>(a)(b)</sup>**

Subgroup	2020			2021		
	Students % <sup>(c)</sup>	N	Total VET certificates II or higher	Students % <sup>(c)</sup>	N	Total VET certificates II or higher
<b>All</b>	<b>75.4</b>	<b>10,989</b>	<b>16,136</b>	<b>58.4</b>	<b>8,588</b>	<b>12,539</b>
Aboriginal	67.2	529	742	51.1	384	530

(a) Figures are 'actuals'. Previous reports presented 'apparent' achievement figures.

(b) 'N' is the number of students who achieved a VET certificate II and higher. Only includes students counted in the rate's denominator.

(c) The number of Year 12 students in the Semester 2 student census is the denominator.

Source: System and School Performance

**Table A23: WACE achievement rate (%) of Year 12 public school students by subgroup 2017 to 2021<sup>(a)(b)(c)</sup>**

Subgroup	2017	2018 <sup>(d)</sup>	2019	2020	2021
<b>All</b>	<b>79.5</b>	<b>80.5</b>	<b>80.7</b>	<b>81.7</b>	<b>81.1</b>
Male	77.2	77.9	78.1	80.1	79.9
Female	81.9	83.2	83.2	83.3	82.3
Aboriginal	44.8	47.7	46.9 <sup>(e)</sup>	46.2	42.7

(a) Year 12 full-time students in the Semester 2 student census.

(b) All includes gender category 'Other'.

(c) Year 12 WACE achievement data from the School Curriculum and Standards Authority and taken at a point in time. Data may be updated after this time for a variety of reasons such as students successfully appealing their results.

(d) A few registered training organisations did not complete VET certification for some public school students in time to be included in the 2018 data. This may have affected the data reported for 2018.

(e) Revised, previously reported as 46.7.

Source: System and School Performance

**Table A24: Satisfaction of Year 12 public school students by subgroup 2017 to 2021<sup>(a)(b)</sup>**

	Subgroup	2017	2018	2019	2020	2021 <sup>(c)</sup>
<b>% satisfied with quality of teaching</b>	<b>All</b>	<b>88.0</b>	<b>87.7</b>	<b>87.4</b>	<b>88.4</b>	<b>86.0</b>
	Male	87.5	87.1	86.5	88.0	86.3
	Female	88.6	88.3	88.3	88.8	85.9
	Aboriginal	88.2	89.9	86.5	88.8	89.1
<b>% satisfied with quality of education facilities</b>	<b>All</b>	<b>83.4</b>	<b>84.8</b>	<b>83.3</b>	<b>84.2</b>	<b>81.3</b>
	Male	83.2	84.7	82.5	83.6	81.6
	Female	83.7	84.9	84.1	84.6	81.0
	Aboriginal	82.6	88.2	83.9	85.6	81.3

(a) Post school intentions and satisfaction survey, conducted in Semester 2.

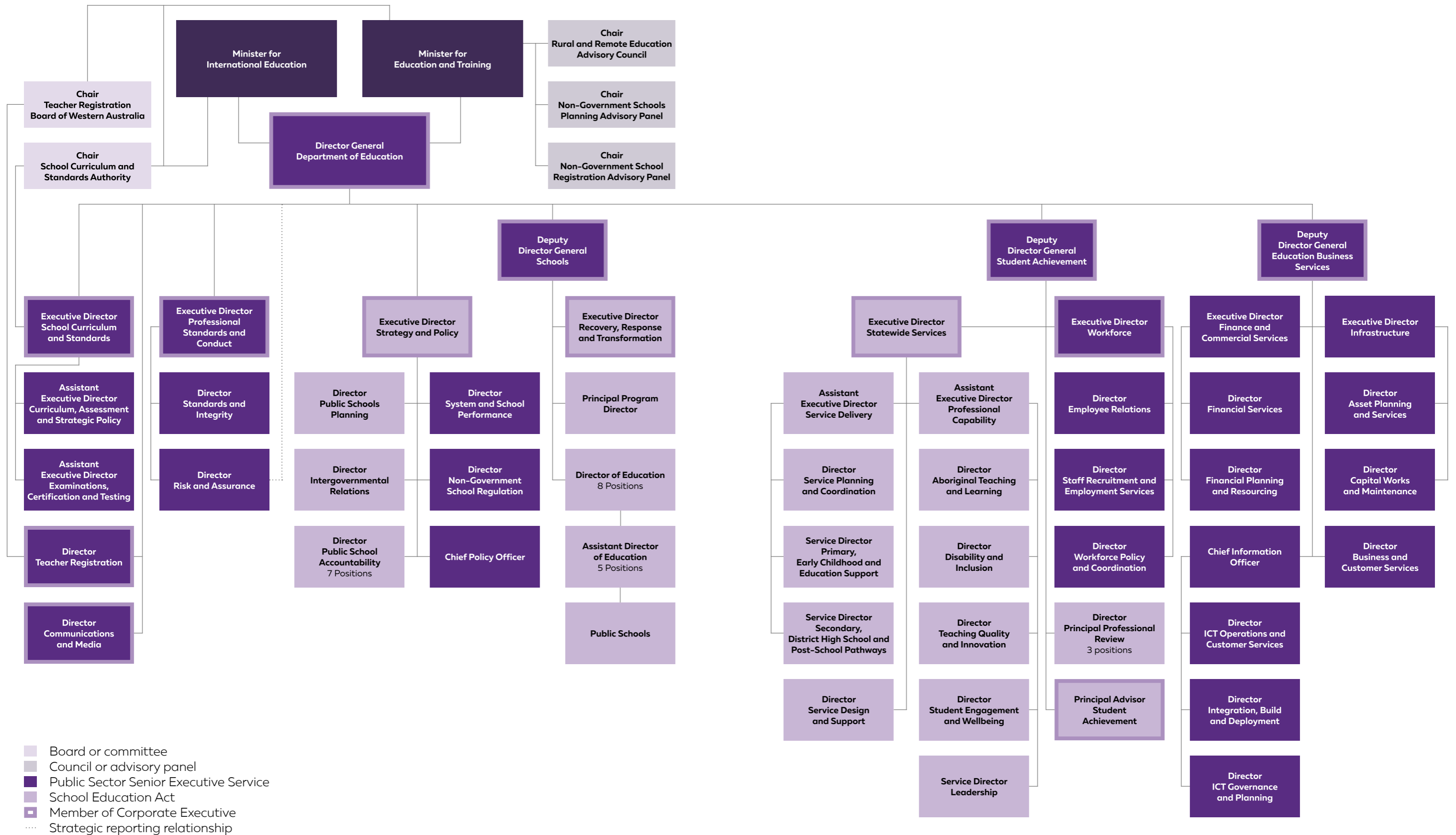
(b) All includes gender category 'Other'.

(c) Completed by more than 8,200 Year 12 students.

Source: System and School Performance

# 4. Staffing

Figure A9: Organisational chart at 30 June 2022



**Table A25: School-based teaching staff<sup>(a)</sup> by education category<sup>(b)(c)(d)</sup> and female or male 2022**

Education category	Female		Male		Total numbers
	N	%	N	%	
Primary	10,259	84.2	1,932	15.8	12,190
Secondary	5,259	60.8	3,388	39.2	8,647
Education support	736	83.4	145	16.4	882
<b>Total</b>	<b>16,254</b>	<b>74.8</b>	<b>5,465</b>	<b>25.2</b>	<b>21,719</b>

(a) Full-time equivalents at Semester 1 student census including teachers at community kindergartens. Based on counting method used for National Schools Statistics Collection that does not include staff on extended leave.

(b) Staff apportioned to education category based on proportion of students in each education category.

(c) Two staff recorded as Indeterminate/Intersex.

(d) Due to rounding, rows and columns may not add to totals and row percentages may not add to 100%.

Source: System and School Performance

**Table A26: Teacher retirements and resignations 2017 to 2021**

	2017	2018	2019	2020	2021
Retirement	566	550	556	541	586
Resignation	597	586	604	622	805

Source: Workforce

## 5. Annual estimates for 2022–23

In the 2022–23 Budget Statements, the estimates for the Department of Education and the School Curriculum and Standards Authority are consolidated within a single Division of the Consolidated Account Expenditure Estimates.

These annual estimates represent the budget for the Department of Education excluding the School Curriculum and Standards Authority. They were approved by the Minister for Education and Training on 8 May 2022.

### Estimate of Statement of Comprehensive Income For the year ended 30 June 2023

	2022–23 Budget Estimate \$'000
<b>COST OF SERVICES</b>	
<b>Expenses</b>	
Employee benefits expense	4,490,658
Supplies and services	1,029,985
Depreciation and amortisation expense	299,652
Grants and subsidies	30,044
Finance costs	33,482
Other expenses	8,125
<b>Total cost of services</b>	<b>5,891,946</b>
<b>Income</b>	
<b>Revenue</b>	
User contributions, charges and fees	139,869
Interest revenue	20,344
Other revenue	98,730
Australian Government grants and contributions	1,187,708
<b>Total revenue</b>	<b>1,446,651</b>
<b>Total income other than income from state government</b>	<b>1,446,651</b>
<b>NET COST OF SERVICES</b>	<b>4,445,295</b>
<b>Income from State Government</b>	
Service appropriation	4,430,164
Grants from state government agencies	16,238
Services received free of charge	15,597
Royalties for Regions Fund	29,645
<b>Total income from state government</b>	<b>4,491,644</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>46,349</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>46,349</b>

**Estimate of Statement of Financial Position  
For the year ended 30 June 2023**

	2022-23 Budget Estimate \$'000
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and cash equivalents	551,585
Restricted cash and cash equivalents	10,094
Amounts receivable for services	20,003
Inventories	7,552
Receivables	82,853
Other current assets	21,060
<b>Total current assets</b>	<b>693,147</b>
<b>Non-Current Assets</b>	
Restricted cash and cash equivalents	106,191
Receivables	352,898
Amounts receivable for services	3,904,013
Property, plant and equipment	15,500,268
Service concession assets	28,114
Right-of-use assets	343,635
Intangible assets	1,349
<b>Total non-current assets</b>	<b>20,236,468</b>
<b>TOTAL ASSETS</b>	<b>20,929,615</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Payables	174,665
Borrowings	43,169
Lease liabilities	26,032
Employee related provisions	722,993
Other current liabilities	11,955
<b>Total current liabilities</b>	<b>978,814</b>
<b>Non-Current Liabilities</b>	
Payables	2,691
Borrowings	371,463
Lease liabilities	351,902
Employee related provisions	260,225
Other provisions	3,391
Other non-current liabilities	1,257
<b>Total non-current liabilities</b>	<b>990,929</b>
<b>TOTAL LIABILITIES</b>	<b>1,969,743</b>
<b>NET ASSETS</b>	<b>18,959,872</b>
<b>EQUITY</b>	
Contributed equity	15,748,457
Reserves	3,268,433
Accumulated surplus/(deficit)	(57,018)
<b>TOTAL EQUITY</b>	<b>18,959,872</b>

**Estimate of Statement of Cash Flows  
For the year ended 30 June 2023**

	2022-23 Budget Estimate \$'000
<b>CASH FLOWS FROM STATE GOVERNMENT</b>	
Service appropriation	4,115,742
Capital contribution	506,502
Holding account drawdowns	26,623
Royalties for Regions	47,790
Grants and subsidies income	3,267
Other	12,971
<b>Net cash provided by state government</b>	<b>4,712,895</b>
Utilised as follows:	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
<b>Payments</b>	
Employee benefits expense	(4,457,224)
Supplies and services	(1,014,387)
Grants and subsidies	(30,044)
Finance costs	(33,482)
GST payments on purchases	(150,950)
Loans advanced to non-government schools	(57,100)
<b>Receipts</b>	
User contributions, charges and fees	136,298
Australian Government grants and contributions	1,183,407
Interest received	17,325
GST receipts on revenue	150,851
Repayments of loans by non-government schools	40,505
Other receipts	98,735
<b>Net cash used in operating activities</b>	<b>(4,116,066)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	
<b>Payments</b>	
Purchases of non-current physical assets	(595,018)
<b>Receipts</b>	
Receipts from sale of non-current physical assets	-
<b>Net cash provided by/(used in) investing activities</b>	<b>(595,018)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	
<b>Payments</b>	
Payment of lease liabilities	(37,521)
Repayment of borrowings	(40,505)
<b>Receipts</b>	
Proceeds from borrowings	57,100
<b>Net cash used in financing activities</b>	<b>(20,926)</b>
Net increase/(decrease) in cash and cash equivalents	(19,115)
Cash and cash equivalents at the beginning of the period	686,985
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>667,870</b>

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