

## Part 1

### Parliament

#### Introduction

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

#### Summary of Recurrent and Asset Investment Expenditure

Agency	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000
Legislative Council		
– Total Cost of Services .....	20,276	21,106
– Asset Investment Program .....	-	-
Legislative Assembly		
– Total Cost of Services .....	28,842	28,973
– Asset Investment Program .....	-	-
Parliamentary Services		
– Total Cost of Services .....	17,495	17,968
– Asset Investment Program .....	1,061	1,000
Parliamentary Commissioner for Administrative Investigations		
– Total Cost of Services .....	10,066	10,731
– Asset Investment Program .....	222	242



# Division 1 Parliament

## Part 1 Parliament

### Appropriations, Expenses and Cash Assets

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
<b>DELIVERY OF SERVICES</b>							
<b>Legislative Council</b>							
Item 1 Net amount appropriated to deliver services .....	5,545	5,494	5,494	<b>6,499</b>	6,528	6,113	6,149
<b>Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....</b>	<b>13,276</b>	<b>13,504</b>	<b>13,504</b>	<b>13,547</b>	<b>14,334</b>	<b>13,551</b>	<b>13,551</b>
Total appropriations provided to deliver services .....	18,821	18,998	18,998	<b>20,046</b>	20,862	19,664	19,700
<b>Legislative Assembly</b>							
Item 2 Net amount appropriated to deliver services .....	6,134	6,040	6,040	<b>6,150</b>	6,146	6,085	6,120
<b>Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....</b>	<b>21,375</b>	<b>21,493</b>	<b>21,493</b>	<b>21,514</b>	<b>22,690</b>	<b>21,589</b>	<b>21,686</b>
Total appropriations provided to deliver services .....	27,509	27,533	27,533	<b>27,664</b>	28,836	27,674	27,806
<b>Parliamentary Services</b>							
Item 3 Net amount appropriated to deliver services .....	17,444	17,453	17,453	<b>17,955</b>	17,814	18,009	18,229
Total appropriations provided to deliver services .....	17,444	17,453	17,453	<b>17,955</b>	17,814	18,009	18,229
<b>CAPITAL</b>							
<b>Legislative Council</b>							
Item 89 Capital Appropriation .....	-	-	-	<b>335</b>	354	380	405
<b>Legislative Assembly</b>							
Item 90 Capital Appropriation .....	-	-	-	<b>358</b>	380	403	427
<b>Parliamentary Services</b>							
Item 91 Capital Appropriation .....	1,000	1,000	1,000	<b>1,119</b>	1,136	1,146	1,153
Total Capital Appropriation .....	1,000	1,000	1,000	<b>1,812</b>	1,870	1,929	1,985
<b>GRAND TOTAL .....</b>	<b>64,774</b>	<b>64,984</b>	<b>64,984</b>	<b>67,477</b>	<b>69,382</b>	<b>67,276</b>	<b>67,720</b>



# Division 1      **Legislative Council**

## Part 1      **Parliament**

### Appropriations, Expenses and Cash Assets

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
<b>DELIVERY OF SERVICES</b>							
<b>Item 1 Net amount appropriated to deliver services .....</b>	5,545	5,494	5,494	<b>6,499</b>	6,528	6,113	6,149
<b>Amount Authorised by Other Statutes - Salaries and Allowances Act 1975 .....</b>	13,276	13,504	13,504	<b>13,547</b>	14,334	13,551	13,551
Total appropriations provided to deliver services .....	18,821	18,998	18,998	<b>20,046</b>	20,862	19,664	19,700
<b>CAPITAL</b>							
<b>Item 89 Capital Appropriation (a) .....</b>	-	-	-	<b>335</b>	354	380	405
<b>TOTAL APPROPRIATIONS .....</b>	<b>18,821</b>	<b>18,998</b>	<b>18,998</b>	<b>20,381</b>	<b>21,216</b>	<b>20,044</b>	<b>20,105</b>
<b>EXPENSES</b>							
Total Cost of Services .....	18,874	20,276	20,276	<b>21,106</b>	21,922	20,724	20,760
Net Cost of Services (b) .....	18,850	20,276	20,276	<b>21,106</b>	21,922	20,724	20,760
<b>CASH ASSETS (c) .....</b>	<b>2,135</b>	<b>1,146</b>	<b>2,141</b>	<b>2,141</b>	<b>2,141</b>	<b>2,141</b>	<b>2,141</b>

- (a) Additional capital appropriation is provided to fund lease repayments and is not reflected in an Asset Investment Program table.  
 (b) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.  
 (c) As at 30 June each financial year.

### Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2018-19 Budget to Parliament on 10 May 2018, are outlined below:

	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
<b>Other</b>					
Increased Number of Committees and Sitting Weeks .....	-	598	565	-	-
Indexation for Non-Salary Expenses .....	-	-	-	-	6

## Outcomes, Services and Key Performance Information

The Department is not part of the State public service or a government agency.

The Department services the needs of Members of Parliament, irrespective of their political affiliation, through two specific roles that are undertaken to meet its single desired outcome.

Desired Outcome	Services
The Legislative Council Members' requirements are met.	1. Support the Chamber Operations of the Legislative Council 2. Support the Committees of the Legislative Council

### Service Summary

Expense	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
1. Support the Chamber Operations of the Legislative Council.....	1,675	1,888	1,888	1,930	1,930	1,947	1,972
2. Support the Committees of the Legislative Council.....	3,231	3,824	3,837	4,582	4,611	4,078	4,190
3. Other Services <sup>(a)</sup> .....	865	1,060	1,047	1,047	1,047	1,148	1,047
4. Salaries and Allowances Act 1975 .....	13,103	13,504	13,504	13,547	14,334	13,551	13,551
<b>Total Cost of Services.....</b>	<b>18,874</b>	<b>20,276</b>	<b>20,276</b>	<b>21,106</b>	<b>21,922</b>	<b>20,724</b>	<b>20,760</b>

(a) Other Services comprises cost of services provided free of charge by the Parliamentary Services Department, and Commonwealth Parliamentary Association (CPA) Grants expenses (2021-22 Forward Estimate).

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

	2017-18	2018-19	2018-19	2019-20	Note
	Actual	Budget	Estimated Actual	Budget Target	
<b>Outcome: The Legislative Council Members' requirements are met:</b>					
Average Member rating for procedural advice - House <sup>(b)</sup> .....	90%	85%	85%	85%	
Average Member rating for procedural advice - Committees <sup>(b)</sup> .....	85%	85%	85%	85%	
Average Member rating for administrative support <sup>(b)</sup> .....	88%	85%	85%	85%	
Proportion of Parliamentary documents produced and delivered within agreed timeframes established by the House <sup>(c)</sup> .....	100%	100%	100%	100%	

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

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

(c) The measure for timeliness of delivery of the Parliament documents has been set at 100% as this is considered critical to the operation of the Chamber, and is considered to be achievable in the absence of extraordinary circumstances.

## Services and Key Efficiency Indicators

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

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service .....	\$'000 1,675	\$'000 1,888	\$'000 1,888	\$'000 1,930	
Less Income .....	6	-	-	-	
Net Cost of Service .....	1,669	1,888	1,888	1,930	
<b>Employees (Full-Time Equivalents) .....</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	
<b>Efficiency Indicators</b>					
Average cost per Legislative Council member per sitting <sup>(b)</sup> .....	\$912	\$874	\$874	\$777	

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

(b) The number of sitting days varies from year to year. In 2017-18 the Legislative Council sat for 51 days. The 2018-19 Budget and 2018-19 Estimated Actual is 60 days. In 2019-20, the House is expected to sit for 69 days. There are 36 Members of the Legislative Council.

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

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service .....	\$'000 3,231	\$'000 3,824	\$'000 3,837	\$'000 4,582	
Less Income .....	18	-	-	-	
Net Cost of Service .....	3,213	3,824	3,837	4,582	
<b>Employees (Full-Time Equivalents) .....</b>	<b>20</b>	<b>21</b>	<b>21</b>	<b>25</b>	
<b>Efficiency Indicators</b>					
Average cost of providing procedural and administrative support to each Committee <sup>(b)</sup> .....	\$359,000	\$348,000	\$349,000	\$382,000	

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

(b) Costs have been calculated on 9 committees in 2017-18, 11 committees in the 2018-19 Budget and 2018-19 Estimated Actual, and on 12 committees in the 2019-20 Budget Target. It is acknowledged that the House establishes the number of committees and the Legislative Council incurs significant fixed costs, irrespective of the number of committees.

## Financial Statements

1. The implementation of new accounting standard AASB 16: *Leases* significantly impacts the Statement of Financial Position by bringing arrangements previously classified as operating leases on to the balance sheet. On the Income Statement, previous rental expenses for operating leases are removed and replaced with interest expense for the lease obligation and a depreciation cost for the right of use asset. Further information on AASB 16 and other new accounting standards impacting the Budget are detailed in a feature box in Budget Paper No. 3.

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

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	16,702	17,478	17,478	18,125	18,943	17,694	17,751
Grants and subsidies <sup>(c)</sup> .....	-	-	-	-	-	101	101
Supplies and services .....	701	1,151	1,149	1,426	1,431	1,395	1,387
Accommodation .....	485	490	490	-	-	-	-
Depreciation and amortisation .....	17	-	-	373	374	374	373
Finance and interest costs .....	-	-	-	46	36	22	9
Other expenses .....	969	1,157	1,159	1,136	1,138	1,138	1,139
<b>TOTAL COST OF SERVICES</b> .....	<b>18,874</b>	<b>20,276</b>	<b>20,276</b>	<b>21,106</b>	<b>21,922</b>	<b>20,724</b>	<b>20,760</b>
<b>Income</b>							
Other revenue .....	24	-	-	-	-	-	-
<b>Total Income</b> .....	<b>24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET COST OF SERVICES</b> .....	<b>18,850</b>	<b>20,276</b>	<b>20,276</b>	<b>21,106</b>	<b>21,922</b>	<b>20,724</b>	<b>20,760</b>
<b>INCOME FROM STATE GOVERNMENT</b>							
Service appropriations .....	18,821	18,998	18,998	20,046	20,862	19,664	19,700
Resources received free of charge .....	877	1,060	1,060	1,060	1,060	1,060	1,060
<b>TOTAL INCOME FROM STATE GOVERNMENT</b> .....	<b>19,698</b>	<b>20,058</b>	<b>20,058</b>	<b>21,106</b>	<b>21,922</b>	<b>20,724</b>	<b>20,760</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>848</b>	<b>(218)</b>	<b>(218)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

(b) The full-time equivalents for 2017-18 Actual, 2018-19 Estimated Actual and 2019-20 Budget Estimate are 31, 32 and 36 respectively.

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

### DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Commonwealth Parliamentary Association .....	-	-	-	-	-	101	101
<b>TOTAL</b> .....	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101</b>	<b>101</b>



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

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets.....	2,119	1,096	2,107	2,089	2,071	2,053	2,035
Receivables.....	15	35	15	15	15	15	15
Other.....	16	60	16	16	16	16	16
<b>Total current assets.....</b>	<b>2,150</b>	<b>1,191</b>	<b>2,138</b>	<b>2,120</b>	<b>2,102</b>	<b>2,084</b>	<b>2,066</b>
<b>NON-CURRENT ASSETS</b>							
Holding account receivables.....	168	168	168	541	915	1,289	1,662
Property, plant and equipment.....	146	163	146	1,253	879	535	189
Restricted cash.....	16	50	34	52	70	88	106
<b>Total non-current assets.....</b>	<b>330</b>	<b>381</b>	<b>348</b>	<b>1,846</b>	<b>1,864</b>	<b>1,912</b>	<b>1,957</b>
<b>TOTAL ASSETS.....</b>	<b>2,480</b>	<b>1,572</b>	<b>2,486</b>	<b>3,966</b>	<b>3,966</b>	<b>3,996</b>	<b>4,023</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	666	800	672	672	672	672	672
Payables.....	75	60	75	75	75	75	75
Borrowings and leases.....	-	-	-	358	382	407	44
Other.....	117	118	117	-	-	-	-
<b>Total current liabilities.....</b>	<b>858</b>	<b>978</b>	<b>864</b>	<b>1,105</b>	<b>1,129</b>	<b>1,154</b>	<b>791</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	100	84	100	100	100	100	100
Borrowings and leases.....	-	-	-	787	409	34	19
Other.....	47	265	265	1	1	1	1
<b>Total non-current liabilities.....</b>	<b>147</b>	<b>349</b>	<b>365</b>	<b>888</b>	<b>510</b>	<b>135</b>	<b>120</b>
<b>TOTAL LIABILITIES.....</b>	<b>1,005</b>	<b>1,327</b>	<b>1,229</b>	<b>1,993</b>	<b>1,639</b>	<b>1,289</b>	<b>911</b>
<b>EQUITY</b>							
Contributed equity.....	(1,382)	(1,382)	(1,382)	(1,047)	(693)	(313)	92
Accumulated surplus/(deficit).....	2,825	1,595	2,607	2,988	2,988	2,988	2,988
Reserves.....	32	32	32	32	32	32	32
<b>Total equity.....</b>	<b>1,475</b>	<b>245</b>	<b>1,257</b>	<b>1,973</b>	<b>2,327</b>	<b>2,707</b>	<b>3,112</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>2,480</b>	<b>1,572</b>	<b>2,486</b>	<b>3,966</b>	<b>3,966</b>	<b>3,996</b>	<b>4,023</b>

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

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

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM STATE GOVERNMENT</b>							
Service appropriations .....	18,821	18,998	18,998	19,673	20,488	19,290	19,327
Capital appropriation .....	-	-	-	335	354	380	405
Receipts paid into Consolidated Account .....	(1,382)	-	-	-	-	-	-
<b>Net cash provided by State Government .....</b>	<b>17,439</b>	<b>18,998</b>	<b>18,998</b>	<b>20,008</b>	<b>20,842</b>	<b>19,670</b>	<b>19,732</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(16,776)	(17,425)	(17,425)	(18,125)	(18,943)	(17,694)	(17,751)
Grants and subsidies .....	-	-	-	-	-	(101)	(101)
Supplies and services .....	(662)	(1,151)	(1,149)	(1,154)	(1,145)	(1,103)	(1,108)
Accommodation .....	(307)	(272)	(272)	-	-	-	-
GST payments .....	(129)	(130)	(130)	(130)	(130)	(130)	(130)
Finance and interest costs .....	-	-	-	(46)	(36)	(22)	(9)
Other payments .....	(106)	(144)	(146)	(348)	(364)	(370)	(358)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	136	130	130	130	130	130	130
Other receipts .....	24	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(17,820)</b>	<b>(18,992)</b>	<b>(18,992)</b>	<b>(19,673)</b>	<b>(20,488)</b>	<b>(19,290)</b>	<b>(19,327)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	-	-	-	(335)	(354)	(380)	(405)
<b>Net cash from financing activities .....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(335)</b>	<b>(354)</b>	<b>(380)</b>	<b>(405)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>(381)</b>	<b>6</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	2,516	1,140	2,135	2,141	2,141	2,141	2,141
<b>Cash assets at the end of the reporting period .....</b>	<b>2,135</b>	<b>1,146</b>	<b>2,141</b>	<b>2,141</b>	<b>2,141</b>	<b>2,141</b>	<b>2,141</b>

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

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

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

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
<b>GST Receipts</b>							
GST Input Credits .....	126	130	130	130	130	130	130
GST Receipts on Sales .....	10	-	-	-	-	-	-
<b>Other Receipts</b>							
Other Receipts .....	24	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>160</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>

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

# Division 1 **Legislative Assembly**

## Part 1 **Parliament**

### Appropriations, Expenses and Cash Assets

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
<b>DELIVERY OF SERVICES</b>							
Item 2 Net amount appropriated to deliver services .....	6,134	6,040	6,040	<b>6,150</b>	6,146	6,085	6,120
<b>Amount Authorised by Other Statutes</b>							
Salaries and Allowances Act 1975 .....	21,375	21,493	21,493	<b>21,514</b>	22,690	21,589	21,686
Total appropriations provided to deliver services .....	27,509	27,533	27,533	<b>27,664</b>	28,836	27,674	27,806
<b>CAPITAL</b>							
Item 90 Capital Appropriation <sup>(a)</sup> .....	-	-	-	<b>358</b>	380	403	427
<b>TOTAL APPROPRIATIONS</b> .....	<b>27,509</b>	<b>27,533</b>	<b>27,533</b>	<b>28,022</b>	<b>29,216</b>	<b>28,077</b>	<b>28,233</b>
<b>EXPENSES</b>							
Total Cost of Services .....	27,600	28,842	28,842	<b>28,973</b>	30,145	28,983	29,115
Net Cost of Services <sup>(b)</sup> .....	27,465	28,842	28,842	<b>28,973</b>	30,145	28,983	29,115
<b>CASH ASSETS</b> <sup>(c)</sup> .....	<b>2,815</b>	<b>1,478</b>	<b>2,704</b>	<b>2,704</b>	<b>2,704</b>	<b>2,704</b>	<b>2,704</b>

- (a) Additional capital appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program table.  
 (b) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.  
 (c) As at 30 June each financial year.

### Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2018-19 Budget to Parliament on 10 May 2018, are outlined below:

	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
<b>Other</b>					
Indexation for Non-Salary Expenses .....	-	-	-	-	5
Streamlined Budget Process Incentive Funding .....	-	61	-	-	-

## Outcomes, Services and Key Performance Information

The Department is not part of the State Public Service or a government agency.

The Department services the needs of Members of Parliament, supporting a broad, high-level goal of supporting governance for all Western Australians.

Desired Outcome	Service
Legislative Assembly Members' requirements are met.	1. Support the Operations of the Legislative Assembly

### Service Summary

Expense	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
1. Support the Operations of the Legislative Assembly .....	5,170	5,952	5,952	6,062	6,058	6,098	6,133
2. Other Services .....	1,179	1,397	1,397	1,397	1,397	1,296	1,296
3. Salaries and Allowances Act 1975 .....	21,251	21,493	21,493	21,514	22,690	21,589	21,686
<b>Total Cost of Services</b> .....	<b>27,600</b>	<b>28,842</b>	<b>28,842</b>	<b>28,973</b>	<b>30,145</b>	<b>28,983</b>	<b>29,115</b>

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

	2017-18	2018-19	2018-19	2019-20	Note
	Actual	Budget	Estimated Actual	Budget Target	
<b>Outcome: Legislative Assembly Members' requirements are met:</b>					
Average members' rating for advice .....	94%	90%	90%	90%	
Average members' rating for administrative support .....	94%	90%	90%	90%	

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

### Services and Key Efficiency Indicators

#### 1. Support the Operations of the Legislative Assembly

	2017-18	2018-19	2018-19	2019-20	Note
	Actual	Budget	Estimated Actual	Budget Target	
Total Cost of Service .....	\$'000 5,170	\$'000 5,952	\$'000 5,952	\$'000 6,062	
Less Income .....	135	-	-	-	
<b>Net Cost of Service</b> .....	<b>5,035</b>	<b>5,952</b>	<b>5,952</b>	<b>6,062</b>	
<b>Employees (Full-Time Equivalents)</b> .....	<b>29</b>	<b>28</b>	<b>28</b>	<b>28</b>	
<b>Efficiency Indicators</b>					
Average cost per member of the Legislative Assembly .....	\$87,627	\$100,881	\$100,881	\$102,746	

## Financial Statements

1. The implementation of new accounting standard AASB 16: *Leases* significantly impacts the Statement of Financial Position by bringing arrangements previously classified as operating leases on to the balance sheet. On the Income Statement, previous rental expenses for operating leases are removed and replaced with interest expense for the lease obligation and a depreciation cost for the right of use asset. Further information on AASB 16 and other new accounting standards impacting the Budget are detailed in a feature box in Budget Paper No. 3.

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

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	24,673	24,988	24,988	25,072	26,301	25,260	25,411
Grants and subsidies <sup>(c)</sup> .....	100	101	101	101	101	-	-
Supplies and services .....	922	1,459	1,457	1,938	1,891	1,881	1,874
Accommodation .....	702	863	863	-	-	-	-
Depreciation and amortisation .....	21	5	5	402	403	403	403
Finance and interest costs .....	-	-	-	49	36	25	11
Other expenses .....	1,182	1,426	1,428	1,411	1,413	1,414	1,416
<b>TOTAL COST OF SERVICES</b> .....	<b>27,600</b>	<b>28,842</b>	<b>28,842</b>	<b>28,973</b>	<b>30,145</b>	<b>28,983</b>	<b>29,115</b>
<b>Income</b>							
Other revenue .....	135	-	-	-	-	-	-
<b>Total Income</b> .....	<b>135</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET COST OF SERVICES</b> .....	<b>27,465</b>	<b>28,842</b>	<b>28,842</b>	<b>28,973</b>	<b>30,145</b>	<b>28,983</b>	<b>29,115</b>
<b>INCOME FROM STATE GOVERNMENT</b>							
Service appropriations .....	27,509	27,533	27,533	27,664	28,836	27,674	27,806
Resources received free of charge .....	1,091	1,309	1,309	1,309	1,309	1,309	1,309
<b>TOTAL INCOME FROM STATE GOVERNMENT</b> .....	<b>28,600</b>	<b>28,842</b>	<b>28,842</b>	<b>28,973</b>	<b>30,145</b>	<b>28,983</b>	<b>29,115</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>1,135</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

(b) The full-time equivalents for 2017-18 Actual, 2018-19 Estimated Actual and 2019-20 Budget Estimate are 29, 28 and 28 respectively.

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

### DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Commonwealth Parliamentary Association <sup>(a)</sup> .....	100	101	101	101	101	-	-
<b>TOTAL</b> .....	<b>100</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>-</b>	<b>-</b>

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

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

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
<b>CURRENT ASSETS</b>							
Cash assets.....	2,801	1,433	2,674	2,658	2,642	2,626	2,610
Receivables.....	19	53	19	19	19	19	19
Other.....	35	8	35	35	35	35	35
<b>Total current assets.....</b>	<b>2,855</b>	<b>1,494</b>	<b>2,728</b>	<b>2,712</b>	<b>2,696</b>	<b>2,680</b>	<b>2,664</b>
<b>NON-CURRENT ASSETS</b>							
Holding account receivables.....	498	503	503	905	1,308	1,711	2,114
Property, plant and equipment.....	831	912	926	2,086	1,683	1,340	937
Restricted cash.....	14	45	30	46	62	78	94
<b>Total non-current assets.....</b>	<b>1,443</b>	<b>1,460</b>	<b>1,459</b>	<b>3,037</b>	<b>3,053</b>	<b>3,129</b>	<b>3,145</b>
<b>TOTAL ASSETS.....</b>	<b>4,298</b>	<b>2,954</b>	<b>4,187</b>	<b>5,749</b>	<b>5,749</b>	<b>5,809</b>	<b>5,809</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	790	610	801	812	823	823	823
Payables.....	124	93	113	102	91	91	91
Borrowings and leases.....	-	-	-	381	391	429	42
<b>Total current liabilities.....</b>	<b>914</b>	<b>703</b>	<b>914</b>	<b>1,295</b>	<b>1,305</b>	<b>1,343</b>	<b>956</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	102	104	102	102	102	102	102
Borrowings and leases.....	-	-	-	823	433	51	12
Other.....	1	1	1	1	1	1	1
<b>Total non-current liabilities.....</b>	<b>103</b>	<b>105</b>	<b>103</b>	<b>926</b>	<b>536</b>	<b>154</b>	<b>115</b>
<b>TOTAL LIABILITIES.....</b>	<b>1,017</b>	<b>808</b>	<b>1,017</b>	<b>2,221</b>	<b>1,841</b>	<b>1,497</b>	<b>1,071</b>
<b>EQUITY</b>							
Contributed equity.....	(2,033)	(2,033)	(2,144)	(1,786)	(1,406)	(1,002)	(576)
Accumulated surplus/(deficit).....	4,732	3,597	4,732	4,732	4,732	4,732	4,732
Reserves.....	582	582	582	582	582	582	582
<b>Total equity.....</b>	<b>3,281</b>	<b>2,146</b>	<b>3,170</b>	<b>3,528</b>	<b>3,908</b>	<b>4,312</b>	<b>4,738</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>4,298</b>	<b>2,954</b>	<b>4,187</b>	<b>5,749</b>	<b>5,749</b>	<b>5,809</b>	<b>5,809</b>

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

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

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM STATE GOVERNMENT</b>							
Service appropriations .....	27,493	27,528	27,528	27,262	28,433	27,271	27,403
Capital appropriation .....	-	-	-	358	380	403	427
Receipts paid into Consolidated Account .....	(2,033)	-	(111)	-	-	-	-
<b>Net cash provided by State Government .....</b>	<b>25,460</b>	<b>27,528</b>	<b>27,417</b>	<b>27,620</b>	<b>28,813</b>	<b>27,674</b>	<b>27,830</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(24,454)	(24,939)	(24,939)	(25,059)	(26,288)	(25,247)	(25,398)
Grants and subsidies .....	(100)	(101)	(101)	(101)	(101)	-	-
Supplies and services .....	(931)	(1,447)	(1,445)	(1,451)	(1,408)	(1,408)	(1,411)
Accommodation .....	(698)	(863)	(863)	-	-	-	-
GST payments .....	(194)	(115)	(115)	(115)	(115)	(115)	(115)
Finance and interest costs .....	-	-	-	(49)	(36)	(25)	(11)
Other payments .....	(103)	(178)	(180)	(602)	(600)	(591)	(583)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	209	115	115	115	115	115	115
Other receipts .....	135	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(26,136)</b>	<b>(27,528)</b>	<b>(27,528)</b>	<b>(27,262)</b>	<b>(28,433)</b>	<b>(27,271)</b>	<b>(27,403)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(20)	-	-	-	-	-	-
<b>Net cash from investing activities .....</b>	<b>(20)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	-	-	-	(358)	(380)	(403)	(427)
<b>Net cash from financing activities .....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(358)</b>	<b>(380)</b>	<b>(403)</b>	<b>(427)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>(696)</b>	<b>-</b>	<b>(111)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	3,511	1,478	2,815	2,704	2,704	2,704	2,704
<b>Cash assets at the end of the reporting period .....</b>	<b>2,815</b>	<b>1,478</b>	<b>2,704</b>	<b>2,704</b>	<b>2,704</b>	<b>2,704</b>	<b>2,704</b>

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

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

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

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
<b>GST Receipts</b>							
GST Input Credits .....	178	115	115	115	115	115	115
GST Receipts on Sales .....	31	-	-	-	-	-	-
<b>Other Receipts</b>							
Other Receipts.....	135	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>344</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>

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



## Division 1 **Parliamentary Services**

### Part 1 **Parliament**

#### Appropriations, Expenses and Cash Assets

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
<b>DELIVERY OF SERVICES</b>							
<b>Item 3 Net amount appropriated to deliver services</b> .....	17,444	17,453	17,453	<b>17,955</b>	17,814	18,009	18,229
Total appropriations provided to deliver services .....	17,444	17,453	17,453	<b>17,955</b>	17,814	18,009	18,229
<b>CAPITAL</b>							
<b>Item 91 Capital Appropriation</b> <sup>(a)</sup> .....	1,000	1,000	1,000	<b>1,119</b>	1,136	1,146	1,153
<b>TOTAL APPROPRIATIONS</b> .....	18,444	18,453	18,453	<b>19,074</b>	18,950	19,155	19,382
<b>EXPENSES</b>							
Total Cost of Services .....	17,032	17,495	17,495	<b>17,968</b>	17,827	18,022	18,242
Net Cost of Services <sup>(b)</sup> .....	16,574	17,495	17,495	<b>17,968</b>	17,827	18,022	18,242
<b>CASH ASSETS</b> <sup>(c)</sup> .....	1,492	883	1,431	<b>1,431</b>	1,431	1,431	1,431

- (a) Additional capital appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program table.
- (b) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (c) As at 30 June each financial year.

#### Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2018-19 Budget to Parliament on 10 May 2018, are outlined below:

	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
<b>Other</b>					
Indexation for Non-Salary Expenses .....	-	-	-	-	45
Remediation of the Eastern Wing Roof of Parliament House .....	-	366	-	-	-

## Outcomes, Services and Key Performance Information

The Department is not part of the State Public Service or a government agency.

The Department provides apolitical ancillary services to Members of Parliament, Chamber Departments, Parliamentary staff and other users through two specific service roles that are undertaken to meet the Department's single desired outcome. In doing so, the Department supports a broad, high-level goal that reflects its service provision role.

Desired Outcome	Services
Infrastructure, facilities, information and services that meet the needs of stakeholders.	1. Provision of Infrastructure and Facilities 2. Provision of Information and Services

### Service Summary

Expense	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
1. Provision of Infrastructure and Facilities .....	6,297	6,095	6,095	6,713	6,596	6,668	6,750
2. Provision of Information and Services .....	10,735	11,400	11,400	11,255	11,231	11,354	11,492
<b>Total Cost of Services</b> .....	<b>17,032</b>	<b>17,495</b>	<b>17,495</b>	<b>17,968</b>	<b>17,827</b>	<b>18,022</b>	<b>18,242</b>

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

	2017-18	2018-19	2018-19	2019-20	Note
	Actual	Budget	Estimated Actual	Budget Target	
<b>Outcome: Infrastructure, facilities, information and services that meet the needs of stakeholders:</b>					
Average Member rating of infrastructure and facilities .....	98%	90%	90%	90%	
Availability of infrastructure and facilities .....	100%	95%	95%	95%	
Average Member rating of information and services .....	99%	90%	90%	90%	
Availability of information and services .....	100%	95%	95%	95%	
Average Presiding Officer and staff rating for infrastructure, facilities, information and services .....	98%	95%	95%	95%	

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

(b) These measures represent a threshold of minimum acceptable performance in the effective delivery of services. It is expected that actual performance may exceed these targets.

## Services and Key Efficiency Indicators

### 1. Provision of Infrastructure and Facilities

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service .....	\$'000 6,297	\$'000 6,095	\$'000 6,095	\$'000 6,713	
Less Income .....	456	-	-	-	
Net Cost of Service .....	5,841	6,095	6,095	6,713	
<b>Employees (Full-Time Equivalents) .....</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>21</b>	
<b>Efficiency Indicators</b>					
Average cost per Member of Parliament and Chamber Departments' employee for providing infrastructure and facilities <sup>(a)</sup> .....	\$39,681	\$38,261	\$38,261	\$41,108	
Percentage of variable costs expended to maintain Parliament House building and grounds <sup>(b)</sup> .....	24%	15%	15%	24%	

(a) The number of Members and Chamber Departments' employees used in these calculations was 159 for the 2017-18 Actual, 2018-19 Budget and 2018-19 Estimated Actual, and 163 for the 2019-20 Budget Target.

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

### 2. Provision of Information and Services

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service .....	\$'000 10,735	\$'000 11,400	\$'000 11,400	\$'000 11,255	
Less Income .....	2	-	-	-	
Net Cost of Service .....	10,733	11,400	11,400	11,255	
<b>Employees (Full-Time Equivalents) .....</b>	<b>89</b>	<b>89</b>	<b>89</b>	<b>88</b>	
<b>Efficiency Indicators</b>					
Average cost per Member of Parliament and Chamber Departments' employee for providing information and services <sup>(a)</sup> .....	\$45,057	\$48,576	\$48,576	\$45,213	
Average cost of services per sitting day <sup>(b)</sup> .....	\$47,788	\$50,860	\$50,860	\$49,637	
Average cost per student/member of the public to promote knowledge and awareness of the work of the Parliament .....	\$20.69	\$24.43	\$24.43	\$20.40	

(a) The number of Members and Chamber Departments' employees used in these calculations was 159 for the 2017-18 Actual, 2018-19 Budget, 2018-19 Estimated Actual, and 163 for the 2019-20 Budget Target.

(b) The number of sitting days used in these calculations were 75 for the 2017-18 Actual, 72 for the 2018-19 Budget and 2018-19 Estimated Actual, and 78 for the 2019-20 Budget Target.

## Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-19 \$'000	2018-19 Estimated Expenditure \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
<b>WORKS IN PROGRESS</b>							
Infrastructure and Equipment - Asset Refurbishment and Replacement Program .....	17,164	12,164	1,061	1,000	1,000	1,000	1,000
<b>Total Cost of Asset Investment Program .....</b>	<b>17,164</b>	<b>12,164</b>	<b>1,061</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			1,000	1,000	1,000	1,000	1,000
Internal Funds and Balances .....			61	-	-	-	-
<b>Total Funding .....</b>			<b>1,061</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

## Financial Statements

1. The implementation of new accounting standard AASB 16: *Leases* significantly impacts the Statement of Financial Position by bringing arrangements previously classified as operating leases on to the balance sheet. On the Income Statement, previous rental expenses for operating leases are removed and replaced with interest expense for the lease obligation and a depreciation cost for the right of use asset. Further information on AASB 16 and other new accounting standards impacting the Budget are detailed in a feature box in Budget Paper No. 3.

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

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	11,237	11,570	11,570	11,689	11,846	12,046	12,229
Grants and subsidies <sup>(c)</sup> .....	1	5	5	5	5	5	5
Supplies and services .....	2,140	2,580	2,580	2,745	2,735	2,735	2,732
Accommodation .....	1,870	1,606	1,606	1,756	1,435	1,435	1,478
Depreciation and amortisation .....	1,594	1,504	1,504	1,533	1,565	1,565	1,564
Finance and interest costs .....	-	-	-	17	13	8	4
Other expenses .....	190	230	230	223	228	228	230
<b>TOTAL COST OF SERVICES</b> .....	<b>17,032</b>	<b>17,495</b>	<b>17,495</b>	<b>17,968</b>	<b>17,827</b>	<b>18,022</b>	<b>18,242</b>
<b>Income</b>							
Other revenue <sup>(d)</sup> .....	458	-	-	-	-	-	-
<b>Total Income</b> .....	<b>458</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET COST OF SERVICES</b> .....	<b>16,574</b>	<b>17,495</b>	<b>17,495</b>	<b>17,968</b>	<b>17,827</b>	<b>18,022</b>	<b>18,242</b>
<b>INCOME FROM STATE GOVERNMENT</b>							
Service appropriations .....	17,444	17,453	17,453	17,955	17,814	18,009	18,229
Resources received free of charge .....	12	13	13	13	13	13	13
<b>TOTAL INCOME FROM STATE GOVERNMENT</b> .....	<b>17,456</b>	<b>17,466</b>	<b>17,466</b>	<b>17,968</b>	<b>17,827</b>	<b>18,022</b>	<b>18,242</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>882</b>	<b>(29)</b>	<b>(29)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

(b) The full-time equivalents for 2017-18 Actual, 2018-19 Estimated Actual and 2019-20 Budget Estimate are 109, 109 and 109 respectively.

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

(d) Reflects contribution towards specific projects requested by Chamber Departments.

### DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Country Schools Travel Subsidy .....	1	5	5	5	5	5	5
<b>TOTAL</b> .....	<b>1</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

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

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets.....	1,449	736	1,334	1,279	1,223	1,166	1,108
Receivables.....	164	149	164	164	164	164	164
Other.....	237	268	237	237	279	279	279
<b>Total current assets.....</b>	<b>1,850</b>	<b>1,153</b>	<b>1,735</b>	<b>1,680</b>	<b>1,666</b>	<b>1,609</b>	<b>1,551</b>
<b>NON-CURRENT ASSETS</b>							
Holding account receivables.....	13,291	14,795	14,795	16,328	17,893	19,458	21,022
Property, plant and equipment.....	69,040	71,884	69,209	69,823	69,881	69,987	70,056
Intangibles.....	93	186	112	135	145	145	145
Restricted cash.....	43	147	97	152	208	265	323
Other.....	71	6	71	71	71	71	71
<b>Total non-current assets.....</b>	<b>82,538</b>	<b>87,018</b>	<b>84,284</b>	<b>86,509</b>	<b>88,198</b>	<b>89,926</b>	<b>91,617</b>
<b>TOTAL ASSETS.....</b>	<b>84,388</b>	<b>88,171</b>	<b>86,019</b>	<b>88,189</b>	<b>89,864</b>	<b>91,535</b>	<b>93,168</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	2,109	2,050	1,933	1,975	2,017	2,017	2,017
Payables.....	643	334	848	806	806	806	806
Borrowings and leases.....	-	-	-	138	136	156	21
Other.....	-	21	-	-	-	-	-
<b>Total current liabilities.....</b>	<b>2,752</b>	<b>2,405</b>	<b>2,781</b>	<b>2,919</b>	<b>2,959</b>	<b>2,979</b>	<b>2,844</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	238	187	238	238	238	238	238
Borrowings and leases.....	-	-	-	280	146	18	-
Other.....	1	1	1	1	1	1	1
<b>Total non-current liabilities.....</b>	<b>239</b>	<b>188</b>	<b>239</b>	<b>519</b>	<b>385</b>	<b>257</b>	<b>239</b>
<b>TOTAL LIABILITIES.....</b>	<b>2,991</b>	<b>2,593</b>	<b>3,020</b>	<b>3,438</b>	<b>3,344</b>	<b>3,236</b>	<b>3,083</b>
<b>EQUITY</b>							
Contributed equity.....	25,456	26,456	26,456	27,575	28,711	29,857	31,010
Accumulated surplus/(deficit).....	9,492	8,553	9,463	9,463	9,463	9,463	9,463
Reserves.....	46,449	50,569	47,080	47,713	48,346	48,979	49,612
<b>Total equity.....</b>	<b>81,397</b>	<b>85,578</b>	<b>82,999</b>	<b>84,751</b>	<b>86,520</b>	<b>88,299</b>	<b>90,085</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>84,388</b>	<b>88,171</b>	<b>86,019</b>	<b>88,189</b>	<b>89,864</b>	<b>91,535</b>	<b>93,168</b>

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

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

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM STATE GOVERNMENT</b>							
Service appropriations .....	15,795	15,949	15,949	16,422	16,249	16,444	16,665
Capital appropriation .....	1,000	1,000	1,000	1,119	1,136	1,146	1,153
<b>Net cash provided by State Government .....</b>	<b>16,795</b>	<b>16,949</b>	<b>16,949</b>	<b>17,541</b>	<b>17,385</b>	<b>17,590</b>	<b>17,818</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(11,131)	(11,521)	(11,521)	(11,689)	(11,846)	(12,046)	(12,229)
Grants and subsidies .....	(1)	(5)	(5)	(5)	(5)	(5)	(5)
Supplies and services .....	(1,800)	(2,580)	(2,580)	(2,603)	(2,594)	(2,594)	(2,594)
Accommodation .....	(1,860)	(1,613)	(1,613)	(1,756)	(1,435)	(1,435)	(1,478)
GST payments .....	(588)	(565)	(565)	(565)	(565)	(565)	(565)
Finance and interest costs .....	-	-	-	(17)	(13)	(8)	(4)
Other payments .....	(170)	(230)	(230)	(352)	(356)	(356)	(355)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	574	565	565	565	565	565	565
Other receipts .....	435	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(14,541)</b>	<b>(15,949)</b>	<b>(15,949)</b>	<b>(16,422)</b>	<b>(16,249)</b>	<b>(16,444)</b>	<b>(16,665)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(1,645)	(1,000)	(1,061)	(1,000)	(1,000)	(1,000)	(1,000)
<b>Net cash from investing activities .....</b>	<b>(1,645)</b>	<b>(1,000)</b>	<b>(1,061)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	-	-	-	(119)	(136)	(146)	(153)
<b>Net cash from financing activities .....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(119)</b>	<b>(136)</b>	<b>(146)</b>	<b>(153)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>							
	609	-	(61)	-	-	-	-
Cash assets at the beginning of the reporting period .....	883	883	1,492	1,431	1,431	1,431	1,431
<b>Cash assets at the end of the reporting period .....</b>	<b>1,492</b>	<b>883</b>	<b>1,431</b>	<b>1,431</b>	<b>1,431</b>	<b>1,431</b>	<b>1,431</b>

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

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

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

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
<b>GST Receipts</b>							
GST Input Credits .....	518	565	565	565	565	565	565
GST Receipts on Sales .....	56	-	-	-	-	-	-
<b>Other Receipts</b>							
Other Receipts .....	435	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>1,009</b>	<b>565</b>	<b>565</b>	<b>565</b>	<b>565</b>	<b>565</b>	<b>565</b>

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

Division 2

# Parliamentary Commissioner for Administrative Investigations

Part 1

Parliament

## Appropriations, Expenses and Cash Assets

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
<b>DELIVERY OF SERVICES</b>							
Item 4 Net amount appropriated to deliver services .....	7,200	6,751	6,751	7,431	6,807	6,837	6,907
Amount Authorised by Other Statutes - Parliamentary Commissioner Act 1971 .....	659	659	659	659	659	661	665
Total appropriations provided to deliver services .....	7,859	7,410	7,410	8,090	7,466	7,498	7,572
<b>CAPITAL</b>							
Item 92 Capital Appropriation <sup>(a)</sup> .....	-	-	-	783	812	841	871
<b>TOTAL APPROPRIATIONS</b> .....	7,859	7,410	7,410	8,873	8,278	8,339	8,443
<b>EXPENSES</b>							
Total Cost of Services .....	11,931	9,985	10,066	10,731	10,148	10,205	10,302
Net Cost of Services <sup>(b)</sup> .....	9,717	7,850	7,850	8,530	7,906	7,938	8,012
<b>CASH ASSETS</b> <sup>(c)</sup> .....	534	910	540	526	546	566	586

- (a) Additional capital appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program table.  
 (b) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.  
 (c) As at 30 June each financial year.

## Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2018-19 Budget to Parliament on 10 May 2018, are outlined below:

	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
<b>New Initiative</b>					
Election Commitment - Royal Commission (Child Sexual Abuse) - Plan and Develop a Reportable Conduct Scheme .....	-	589	-	-	-
<b>Ongoing Initiative</b>					
Energy and Water Ombudsman Scheme .....	81	82	83	84	85
<b>Other</b>					
Indexation for Non-Salary Expenses .....	-	-	-	-	22
Streamlined Budget Process Incentive Funding .....	-	66	-	-	-

## Significant Issues Impacting the Agency

1. Timely investigation and resolution of complaints is a significant factor in providing effective and efficient services to complainants and improving the standard of public administration. In 2018-19, the Office anticipates that 95% of complaints will be resolved within three months and, as at 30 June 2019, the average age of complaints will be 38 days (compared to 173 days at 30 June 2007). In 2018-19, the Office anticipates that timely processes for child death and family and domestic violence reviews will result in 73% of all reviews being completed within six months.
2. In 2018-19, the Office tabled in Parliament 'A report on giving effect to the recommendations arising from the Investigation into ways to prevent or reduce deaths of children by drowning'. The Office also undertook significant work on 'A report on giving effect to the recommendations arising from the Investigation into ways that State Government departments and authorities can prevent or reduce suicide by young people' to be tabled in Parliament in 2019.
3. The Office has continued programs to enhance awareness of, and accessibility to, its services, particularly by Aboriginal and regional Western Australians and children and young people.
4. The Office also undertakes a range of additional functions, including the inspection of telecommunication interception records, review of overseas student appeals, and monitoring and reporting under the *Criminal Organisations Control Act 2012*. The Office provided 'A report by the Parliamentary Commissioner for Administrative Investigations under section 158 of the *Criminal Organisations Control Act 2012* for the whole monitoring period' to the Attorney General and the Commissioner of Police and the report was tabled in Parliament by the Attorney General on 2 April 2019.

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Strong Communities: Safe communities and supported families.	The public sector of Western Australia is accountable for, and is improving the standard of, administrative decision-making, practices and conduct.	1. Resolving Complaints about Decision-Making of Public Authorities and Improving the Standard of Public Administration

### Service Summary

Expense	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
1. Resolving Complaints about Decision-Making of Public Authorities and Improving the Standard of Public Administration.....	11,931	9,985	10,066	10,731	10,148	10,205	10,302
<b>Total Cost of Services.....</b>	<b>11,931</b>	<b>9,985</b>	<b>10,066</b>	<b>10,731</b>	<b>10,148</b>	<b>10,205</b>	<b>10,302</b>



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

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
<b>Outcome: The public sector of Western Australia is accountable for, and is improving the standard of, administrative decision-making, practices and conduct:</b>					
Where the Ombudsman made recommendations to improve practices or procedures, the percentage of recommendations accepted by agencies.....	100%	100%	100%	100%	
Number of improvements to practices or procedures as a result of Ombudsman action.....	173	100	97	100	

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

**Services and Key Efficiency Indicators****1. Resolving Complaints about Decision-Making of Public Authorities and Improving the Standard of Public Administration**

Investigating and resolving complaints from members of the public about Western Australian public authorities and improving the standard of public administration by identifying and investigating concerns that affect the broader community, making recommendations for improvement and identifying and promoting good decision-making and practices.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service .....	\$'000 11,931	\$'000 9,985	\$'000 10,066	\$'000 10,731	1
Less Income .....	2,214	2,135	2,216	2,201	
Net Cost of Service .....	9,717	7,850	7,850	8,530	
<b>Employees (Full-Time Equivalents) .....</b>	<b>66</b>	<b>66</b>	<b>67</b>	<b>70</b>	
<b>Efficiency Indicators</b>					
Percentage of allegations finalised within three months .....	94%	95%	95%	95%	
Percentage of allegations finalised within 12 months .....	100%	100%	100%	100%	
Percentage of allegations on hand at 30 June less than three months old ....	92%	90%	90%	90%	
Percentage of allegations on hand at 30 June less than 12 months old.....	100%	100%	100%	100%	
Average cost per finalised allegation .....	\$1,879	\$1,890	\$1,885	\$1,890	
Average cost per finalised notification of death .....	\$17,438	\$17,500	\$17,490	\$17,500	
Cost of monitoring and inspection functions.....	\$414,311	\$415,000	\$412,000	\$415,000	

**Explanation of Significant Movements**

(Notes)

- The variation in the Total Cost of Service between the 2017-18 Actual and the 2018-19 Budget and Estimated Actual primarily reflects costs in 2017-18 to meet an increase in the number of complaints and one-off costs associated with voluntary separations arising from the Office's continuous improvement program.

## Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-19 \$'000	2018-19 Estimated Expenditure \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
<b>COMPLETED WORKS</b>							
Asset Replacement							
2017-18 Program.....	204	204	14	-	-	-	-
2018-19 Program.....	208	208	208	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement							
2019-20 Program.....	242	-	-	242	-	-	-
2020-21 Program.....	208	-	-	-	208	-	-
2021-22 Program.....	208	-	-	-	-	208	-
2022-23 Program.....	208	-	-	-	-	-	208
<b>Total Cost of Asset Investment Program .....</b>	<b>1,278</b>	<b>412</b>	<b>222</b>	<b>242</b>	<b>208</b>	<b>208</b>	<b>208</b>
<b>FUNDED BY</b>							
Drawdowns from the Holding Account .....			208	208	208	208	208
Internal Funds and Balances.....			14	34	-	-	-
<b>Total Funding.....</b>			<b>222</b>	<b>242</b>	<b>208</b>	<b>208</b>	<b>208</b>

## Financial Statements

- The implementation of new accounting standard AASB 16: *Leases* significantly impacts the Statement of Financial Position by bringing arrangements previously classified as operating leases on to the balance sheet. On the Income Statement, previous rental expenses for operating leases are removed and replaced with interest expense for the lease obligation and a depreciation cost for the right of use asset. Further information on AASB 16 and other new accounting standards impacting the Budget are detailed in a feature box in Budget Paper No. 3.

### Income Statement

#### Expenses

- The variation in the Total Cost of Services between the 2017-18 Actual and the 2018-19 Budget and Estimated Actual primarily reflects costs in 2017-18 to meet an increase in the number of complaints and one-off costs associated with voluntary separations arising from the Office's continuous improvement program. The increase in the Total Cost of Services and Net Cost of Services in the 2019-20 Budget Estimate compared to the 2018-19 Budget and Estimated Actual reflects one-off costs and staffing in 2019-20 for the new initiative to plan and develop a reportable conduct scheme.

### Statement of Financial Position

- The variation in non-current assets and liabilities between the 2019-20 Budget Estimate and the 2018-19 Budget and Estimated Actual relates to the implementation of AASB 16.

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

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	9,253	6,738	6,819	7,283	6,873	6,961	7,065
Supplies and services .....	1,051	1,213	1,213	1,989	1,844	1,844	1,866
Accommodation .....	1,153	1,542	1,542	45	45	45	45
Depreciation and amortisation .....	204	215	215	1,052	1,054	1,054	1,054
Finance and interest costs .....	-	-	-	104	76	47	19
Other expenses .....	270	277	277	258	256	254	253
<b>TOTAL COST OF SERVICES</b> .....	<b>11,931</b>	<b>9,985</b>	<b>10,066</b>	<b>10,731</b>	<b>10,148</b>	<b>10,205</b>	<b>10,302</b>
<b>Income</b>							
Other revenue .....	2,214	2,135	2,216	2,201	2,242	2,267	2,290
<b>Total Income</b> .....	<b>2,214</b>	<b>2,135</b>	<b>2,216</b>	<b>2,201</b>	<b>2,242</b>	<b>2,267</b>	<b>2,290</b>
<b>NET COST OF SERVICES</b> .....	<b>9,717</b>	<b>7,850</b>	<b>7,850</b>	<b>8,530</b>	<b>7,906</b>	<b>7,938</b>	<b>8,012</b>
<b>INCOME FROM STATE GOVERNMENT</b>							
Service appropriations .....	7,859	7,410	7,410	8,090	7,466	7,498	7,572
Resources received free of charge .....	452	440	440	440	440	440	440
<b>TOTAL INCOME FROM STATE GOVERNMENT</b> .....	<b>8,311</b>	<b>7,850</b>	<b>7,850</b>	<b>8,530</b>	<b>7,906</b>	<b>7,938</b>	<b>8,012</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>(1,406)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

(b) The full-time equivalents for 2017-18 Actual, 2018-19 Estimated Actual and 2019-20 Budget Estimate are 66, 67 and 70 respectively.

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

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets.....	468	835	454	420	420	420	420
Restricted cash.....	2	3	2	2	2	2	2
Holding account receivables.....	208	208	208	208	208	208	208
Receivables.....	309	231	309	309	309	309	309
Other.....	96	95	96	96	96	96	96
<b>Total current assets.....</b>	<b>1,083</b>	<b>1,372</b>	<b>1,069</b>	<b>1,035</b>	<b>1,035</b>	<b>1,035</b>	<b>1,035</b>
<b>NON-CURRENT ASSETS</b>							
Holding account receivables.....	1,948	1,955	1,930	2,774	3,620	4,466	5,312
Property, plant and equipment.....	65	83	58	2,596	1,750	953	159
Intangibles.....	235	267	249	249	249	217	185
Restricted cash.....	64	72	84	104	124	144	164
<b>Total non-current assets.....</b>	<b>2,312</b>	<b>2,377</b>	<b>2,321</b>	<b>5,723</b>	<b>5,743</b>	<b>5,780</b>	<b>5,820</b>
<b>TOTAL ASSETS.....</b>	<b>3,395</b>	<b>3,749</b>	<b>3,390</b>	<b>6,758</b>	<b>6,778</b>	<b>6,815</b>	<b>6,855</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	1,565	1,520	1,585	1,605	1,625	1,645	1,665
Payables.....	263	187	263	263	263	263	263
Other.....	100	102	100	100	100	100	100
<b>Total current liabilities.....</b>	<b>1,928</b>	<b>1,809</b>	<b>1,948</b>	<b>1,968</b>	<b>1,988</b>	<b>2,008</b>	<b>2,028</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	435	462	410	410	410	410	410
Borrowings and leases.....	-	-	-	2,565	1,753	929	78
Other.....	2	56	2	2	2	2	2
<b>Total non-current liabilities.....</b>	<b>437</b>	<b>518</b>	<b>412</b>	<b>2,977</b>	<b>2,165</b>	<b>1,341</b>	<b>490</b>
<b>TOTAL LIABILITIES.....</b>	<b>2,365</b>	<b>2,327</b>	<b>2,360</b>	<b>4,945</b>	<b>4,153</b>	<b>3,349</b>	<b>2,518</b>
<b>EQUITY</b>							
Contributed equity.....	1,206	1,206	1,206	1,989	2,801	3,642	4,513
Accumulated surplus/(deficit).....	(176)	216	(176)	(176)	(176)	(176)	(176)
<b>Total equity.....</b>	<b>1,030</b>	<b>1,422</b>	<b>1,030</b>	<b>1,813</b>	<b>2,625</b>	<b>3,466</b>	<b>4,337</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>3,395</b>	<b>3,749</b>	<b>3,390</b>	<b>6,758</b>	<b>6,778</b>	<b>6,815</b>	<b>6,855</b>

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

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

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM STATE GOVERNMENT</b>							
Service appropriations .....	7,644	7,195	7,195	7,038	6,412	6,444	6,518
Capital appropriation .....	-	-	-	783	812	841	871
Holding account drawdowns .....	238	208	233	208	208	208	208
<b>Net cash provided by State Government .....</b>	<b>7,882</b>	<b>7,403</b>	<b>7,428</b>	<b>8,029</b>	<b>7,432</b>	<b>7,493</b>	<b>7,597</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(9,241)	(6,718)	(6,824)	(7,263)	(6,853)	(6,941)	(7,045)
Supplies and services .....	(562)	(1,072)	(1,107)	(1,254)	(1,109)	(1,109)	(1,131)
Accommodation .....	(1,150)	(1,163)	(1,163)	(45)	(45)	(45)	(45)
GST payments .....	(265)	(271)	(271)	(271)	(271)	(271)	(271)
Finance and interest costs .....	-	-	-	(104)	(76)	(47)	(19)
Other payments .....	(356)	(357)	(322)	(553)	(551)	(549)	(548)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	268	271	271	271	271	271	271
Other receipts .....	2,263	2,135	2,216	2,201	2,242	2,267	2,290
<b>Net cash from operating activities .....</b>	<b>(9,043)</b>	<b>(7,175)</b>	<b>(7,200)</b>	<b>(7,018)</b>	<b>(6,392)</b>	<b>(6,424)</b>	<b>(6,498)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(190)	(208)	(222)	(242)	(208)	(208)	(208)
<b>Net cash from investing activities .....</b>	<b>(190)</b>	<b>(208)</b>	<b>(222)</b>	<b>(242)</b>	<b>(208)</b>	<b>(208)</b>	<b>(208)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	-	-	-	(783)	(812)	(841)	(871)
<b>Net cash from financing activities .....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(783)</b>	<b>(812)</b>	<b>(841)</b>	<b>(871)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>(1,351)</b>	<b>20</b>	<b>6</b>	<b>(14)</b>	<b>20</b>	<b>20</b>	<b>20</b>
Cash assets at the beginning of the reporting period .....	1,884	890	534	540	526	546	566
Net cash transferred to/from other agencies .....	1	-	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>534</b>	<b>910</b>	<b>540</b>	<b>526</b>	<b>546</b>	<b>566</b>	<b>586</b>

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

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

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

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
<b>GST Receipts</b>							
GST Input Credits .....	55	142	73	73	73	73	73
GST Receipts on Sales .....	213	129	198	198	198	198	198
<b>Other Receipts</b>							
Other Receipts.....	2,263	2,135	2,216	2,201	2,242	2,267	2,290
<b>TOTAL .....</b>	<b>2,531</b>	<b>2,406</b>	<b>2,487</b>	<b>2,472</b>	<b>2,513</b>	<b>2,538</b>	<b>2,561</b>

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