

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	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Legislative Council		
– Total Cost of Services	22,353	20,787
Legislative Assembly		
– Total Cost of Services	30,621	28,877
Parliamentary Services		
– Total Cost of Services	18,006	18,120
– Asset Investment Program	1,000	1,500
Parliamentary Commissioner for Administrative Investigations		
– Total Cost of Services	11,546	11,270
– Asset Investment Program	305	208

Division 1 Parliament

Part 1 Parliament

Appropriations, Expenses and Cash Assets

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
DELIVERY OF SERVICES							
Legislative Council							
Item 1 Net amount appropriated to deliver services	6,460	6,568	6,568	6,176	6,178	6,208	6,256
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	13,547	14,334	14,334	13,942	13,551	13,597	13,642
Total appropriations provided to deliver services	20,007	20,902	20,902	20,118	19,729	19,805	19,898
Legislative Assembly							
Item 2 Net amount appropriated to deliver services	5,907	5,996	5,996	5,979	6,147	6,174	6,218
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	21,514	22,690	22,690	22,215	21,686	21,758	21,828
Total appropriations provided to deliver services	27,421	28,686	28,686	28,194	27,833	27,932	28,046
Parliamentary Services							
Item 3 Net amount appropriated to deliver services	17,936	18,142	17,993	18,107	18,307	18,539	18,759
Total appropriations provided to deliver services	17,936	18,142	17,993	18,107	18,307	18,539	18,759
CAPITAL							
Legislative Council							
Item 91 Capital Appropriation	21	19	19	19	19	50	50
Legislative Assembly							
Item 92 Capital Appropriation	20	18	18	18	18	18	18
Parliamentary Services							
Item 93 Capital Appropriation	1,018	1,016	1,016	1,516	1,516	1,517	1,517
Total Capital Appropriation	1,059	1,053	1,053	1,553	1,553	1,585	1,585
GRAND TOTAL	66,423	68,783	68,634	67,972	67,422	67,861	68,288

Division 1 Legislative Council

Part 1 Parliament

Appropriations, Expenses and Cash Assets

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 1 Net amount appropriated to deliver services	6,460	6,568	6,568	6,176	6,178	6,208	6,256
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	13,547	14,334	14,334	13,942	13,551	13,597	13,642
Total appropriations provided to deliver services	20,007	20,902	20,902	20,118	19,729	19,805	19,898
CAPITAL							
Item 90 Capital Appropriation (a).....	21	19	19	19	19	50	50
TOTAL APPROPRIATIONS	20,028	20,921	20,921	20,137	19,748	19,855	19,948
EXPENSES							
Total Cost of Services	20,626	21,962	22,353	20,787	20,789	20,865	20,958
Net Cost of Services (b) (c)	20,626	21,962	22,353	20,787	20,789	20,865	20,958
CASH ASSETS (d)	3,085	3,085	3,693	3,085	3,085	3,085	3,085

- (a) Additional capital appropriation is provided to fund lease repayments and is not reflected in an Asset Investment Program table.
- (b) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget may have increased the Net Cost of Services compared to previously published Budgets.
- (c) 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.
- (d) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2020-21 Budget to Parliament on 8 October 2020, are outlined below:

	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
2021-22 Streamlined Budget Process Incentive Funding.....	-	61	-	-	-
Salaries and Allowances Tribunal Determination - Transitional Allowance	391	-	-	-	-

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	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	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.....	2,139	2,176	2,176	2,005	1,987	2,020	2,050
2. Support the Committees of the Legislative Council.....	4,283	4,407	4,407	4,085	4,104	4,101	4,162
3. Other Services ^(a)	972	1,048	1,048	1,149	1,149	1,149	1,149
4. Salaries and Allowances Act 1975	13,232	14,331	14,722	13,548	13,549	13,595	13,597
Total Cost of Services.....	20,626	21,962	22,353	20,787	20,789	20,865	20,958

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

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20	2020-21	2020-21	2021-22	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: The Legislative Council Members' requirements are met:					
Average Member rating for procedural advice - House ^(b)	86%	85%	85%	85%	
Average Member rating for procedural advice - Committees ^(b)	87%	85%	85%	85%	
Average Member rating for administrative support ^(b)	87%	85%	85%	85%	
Proportion of Parliamentary documents produced and delivered within agreed timeframes established by the House ^(c)	100%	100%	100%	100%	

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

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

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

Services and Key Efficiency Indicators

1. Support the Chamber Operations of the Legislative Council ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	2,139	2,176	2,176	2,005	
Less Income	nil	nil	nil	nil	
Net Cost of Service	2,139	2,176	2,176	2,005	
Employees (Full-Time Equivalents)	11	11	11	11	
Efficiency Indicators					
Average cost per Legislative Council Member per sitting ^(b)	\$849	\$1,234	\$1,234	\$844	

(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 2019-20, the Legislative Council sat for 70 days. The 2020-21 Budget and 2020-21 Estimated Actual is 49 days. In 2021-22, the House is expected to sit for 66 days. There are 36 Members of the Legislative Council.

2. Support the Committees of the Legislative Council ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	4,283	4,407	4,407	4,085	
Less Income	nil	nil	nil	nil	
Net Cost of Service	4,283	4,407	4,407	4,085	
Employees (Full-Time Equivalents)	23	25	25	21	
Efficiency Indicators					
Average cost of providing procedural and administrative support to each committee ^(b)	\$329	\$441	\$441	\$409	

(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 13 committees in 2019-20, 10 committees in the 2020-21 Budget and 2020-21 Estimated Actual and 10 committees in the 2021-22 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

INCOME STATEMENT ^(a) (Controlled)

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	17,625	18,943	19,334	17,694	17,751	17,853	17,939
Grants and subsidies ^(c)	-	-	-	101	101	101	101
Supplies and services	2,459	2,378	2,378	2,335	2,192	2,167	2,174
Accommodation	422	532	532	549	635	634	634
Depreciation and amortisation	36	18	18	17	17	17	17
Finance and interest costs	-	1	1	1	2	2	2
Other expenses	84	90	90	90	91	91	91
TOTAL COST OF SERVICES	20,626	21,962	22,353	20,787	20,789	20,865	20,958
NET COST OF SERVICES ^(d)	20,626	21,962	22,353	20,787	20,789	20,865	20,958
INCOME FROM STATE GOVERNMENT							
Service appropriations	20,007	20,902	20,902	20,118	19,729	19,805	19,898
Resources received free of charge	980	1,060	1,060	1,060	1,060	1,060	1,060
TOTAL INCOME FROM STATE GOVERNMENT	20,987	21,962	21,962	21,178	20,789	20,865	20,958
SURPLUS/(DEFICIENCY) FOR THE PERIOD	361	-	(391)	391	-	-	-

- (a) Full audited financial statements are published in the Department's Annual Report.
- (b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 34, 36 and 32 respectively.
- (c) Refer to the Details of Controlled Grants and Subsidies table below for further information.
- (d) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have moved all revenue received from Government out of the calculation of Net Cost of Services and into Income from State Government. This may have increased the Net Cost of Services compared to previously published Budgets.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
Commonwealth Parliamentary Association Grant ^(a)	-	-	-	101	101	101	101
TOTAL	-	-	-	101	101	101	101

- (a) Assistance with administration of the 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 of the Legislative Assembly with this responsibility to transfer to the Department of the Legislative Council from 2021-22.

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets.....	3,031	3,013	3,621	2,995	2,977	2,977	2,977
Receivables.....	16	16	16	16	16	16	16
Other.....	3	3	3	3	3	3	3
Total current assets.....	3,050	3,032	3,640	3,014	2,996	2,996	2,996
NON-CURRENT ASSETS							
Holding account receivables.....	188	206	206	223	240	257	274
Property, plant and equipment.....	126	131	131	140	149	132	132
Restricted cash.....	54	72	72	90	108	108	108
Total non-current assets.....	368	409	409	453	497	497	514
TOTAL ASSETS.....	3,418	3,441	4,049	3,467	3,493	3,493	3,510
CURRENT LIABILITIES							
Employee provisions.....	919	919	1,918	919	919	919	919
Payables.....	171	171	171	171	171	171	171
Borrowings and leases.....	9	9	9	9	9	9	9
Other.....	117	117	117	30	-	-	-
Total current liabilities.....	1,216	1,216	2,215	1,129	1,099	1,099	1,099
NON-CURRENT LIABILITIES							
Employee provisions.....	154	154	154	154	154	154	154
Borrowings and leases.....	5	10	10	18	27	10	10
Other.....	147	30	30	-	-	-	-
Total non-current liabilities.....	306	194	194	172	181	164	164
TOTAL LIABILITIES.....	1,522	1,410	2,409	1,301	1,280	1,263	1,263
EQUITY							
Contributed equity.....	(1,360)	(1,342)	(1,342)	(1,324)	(1,307)	(1,290)	(1,273)
Accumulated surplus/(deficit).....	3,224	3,341	2,950	3,458	3,488	3,488	3,488
Reserves.....	32	32	32	32	32	32	32
Total equity.....	1,896	2,031	1,640	2,166	2,213	2,230	2,247
TOTAL LIABILITIES AND EQUITY.....	3,418	3,441	4,049	3,467	3,493	3,493	3,510

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

STATEMENT OF CASHFLOWS (a) (b)
(Controlled)

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	19,987	20,884	20,884	20,101	19,712	19,788	19,881
Capital appropriation.....	21	19	19	19	19	50	50
Net cash provided by State Government	20,008	20,903	20,903	20,120	19,731	19,838	19,931
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(17,489)	(18,943)	(18,335)	(18,693)	(17,751)	(17,853)	(17,939)
Grants and subsidies	-	-	-	(101)	(101)	(101)	(101)
Supplies and services.....	(1,401)	(1,207)	(1,207)	(1,164)	(1,108)	(1,113)	(1,120)
Accommodation.....	(496)	(637)	(637)	(654)	(653)	(622)	(622)
GST payments.....	(227)	(130)	(130)	(130)	(130)	(130)	(130)
Finance and interest costs.....	-	(1)	(1)	(1)	(2)	(2)	(2)
Other payments	(87)	(96)	(96)	(96)	(97)	(97)	(97)
Receipts (c)							
GST receipts.....	258	130	130	130	130	130	130
Net cash from operating activities	(19,442)	(20,884)	(20,276)	(20,709)	(19,712)	(19,788)	(19,881)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(19)	(19)	(19)	(19)	(19)	(50)	(50)
Net cash from financing activities	(19)	(19)	(19)	(19)	(19)	(50)	(50)
NET INCREASE/(DECREASE) IN CASH HELD.....	547	-	608	(608)	-	-	-
Cash assets at the beginning of the reporting period	2,538	3,085	3,085	3,693	3,085	3,085	3,085
Cash assets at the end of the reporting period	3,085	3,085	3,693	3,085	3,085	3,085	3,085

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

(b) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* implemented since the 2020-21 Budget have reclassified revenue received from Government from the Cashflows from Operating Activities category to the Cashflows from State Government category. This may have changed the Net cash provided by State Government and Net cash from operating activities compared to previously published Budgets.

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

NET APPROPRIATION DETERMINATION (a)

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
GST Receipts							
GST Input Credits	250	130	130	130	130	130	130
GST Receipts on Sales	8	-	-	-	-	-	-
TOTAL	258	130	130	130	130	130	130

(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

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 2 Net amount appropriated to deliver services	5,907	5,996	5,996	5,979	6,147	6,174	6,218
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	21,514	22,690	22,690	22,215	21,686	21,758	21,828
Total appropriations provided to deliver services	27,421	28,686	28,686	28,194	27,833	27,932	28,046
CAPITAL							
Item 91 Capital Appropriation ^(a)	20	18	18	18	18	18	18
TOTAL APPROPRIATIONS	27,441	28,704	28,704	28,212	27,851	27,950	28,064
EXPENSES							
Total Cost of Services	27,362	29,995	30,621	28,877	29,142	29,241	29,355
Net Cost of Services ^{(b) (c)}	27,360	29,995	30,621	28,877	29,142	29,241	29,355
CASH ASSETS ^(d)	4,790	4,790	5,675	4,790	4,790	4,790	4,790

- (a) Additional capital appropriation is provided to fund lease repayments and is not reflected in an Asset Investment Program table.
- (b) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget may have increased the Net Cost of Services compared to previously published Budgets.
- (c) 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.
- (d) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2020-21 Budget to Parliament on 8 October 2020, are outlined below:

	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
2021-22 Streamlined Budget Process Incentive Funding.....	-	59	-	-	-
Salaries and Allowances Tribunal Determination - Transitional Allowance	626	-	-	-	-

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	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	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	4,631	5,908	5,908	5,992	6,160	6,187	6,218
2. Other Services	1,197	1,397	1,397	1,296	1,296	1,296	1,309
3. Salaries and Allowances Act 1975	21,534	22,690	23,316	21,589	21,686	21,758	21,828
Total Cost of Services.....	27,362	29,995	30,621	28,877	29,142	29,241	29,355

Outcomes and Key Effectiveness Indicators (a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Legislative Assembly Members' requirements are met:					
Average Members' rating for advice	92%	90%	90%	90%	
Average Members' rating for administrative support	92%	90%	90%	90%	

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

Services and Key Efficiency Indicators

1. Support the Operations of the Legislative Assembly

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 4,631	\$'000 5,908	\$'000 5,908	\$'000 5,992	
Less Income ^(a)	2	nil	nil	nil	
Net Cost of Service	4,629	5,908	5,908	5,992	
Employees (Full-Time Equivalents)	27	28	28	28	
Efficiency Indicators					
Average cost per Member of the Legislative Assembly	\$78,491	\$100,136	\$100,136	\$101,559	

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

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	24,900	26,301	26,927	25,260	25,411	25,534	25,642
Grants and subsidies ^(c)	101	101	101	-	-	-	-
Supplies and services	1,690	2,790	2,790	2,793	2,737	2,740	2,744
Accommodation	555	685	685	704	873	844	844
Depreciation and amortisation	27	22	22	22	22	21	21
Finance and interest costs	1	1	1	2	1	2	2
Other expenses	88	95	95	96	98	100	102
TOTAL COST OF SERVICES	27,362	29,995	30,621	28,877	29,142	29,241	29,355
Income							
Other revenue	2	-	-	-	-	-	-
Total Income	2	-	-	-	-	-	-
NET COST OF SERVICES ^(d)	27,360	29,995	30,621	28,877	29,142	29,241	29,355
INCOME FROM STATE GOVERNMENT							
Service appropriations	27,421	28,686	28,686	28,194	27,833	27,932	28,046
Resources received free of charge	1,104	1,309	1,309	1,309	1,309	1,309	1,309
Other revenues	19	-	-	-	-	-	-
TOTAL INCOME FROM STATE GOVERNMENT	28,544	29,995	29,995	29,503	29,142	29,241	29,355
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,184	-	(626)	626	-	-	-

- (a) Full audited financial statements are published in the Department's Annual Report.
- (b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 27, 28 and 28 respectively.
- (c) Refer to the Details of Controlled Grants and Subsidies table below for further information.
- (d) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have moved all revenue received from Government out of the calculation of Net Cost of Services and into Income from State Government. This may have increased the Net Cost of Services compared to previously published Budgets.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
Commonwealth Parliamentary Association ^(a)	101	101	101	-	-	-	-
TOTAL	101	101	101	-	-	-	-

- (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 of the Legislative Assembly with this responsibility to transfer to the Department of the Legislative Council from 2021-22.

**STATEMENT OF FINANCIAL POSITION (a)
(Controlled)**

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	4,749	4,733	5,618	4,717	4,701	4,701	4,701
Receivables.....	15	15	15	15	15	15	15
Total current assets.....	4,764	4,748	5,633	4,732	4,716	4,716	4,716
NON-CURRENT ASSETS							
Holding account receivables.....	527	549	549	571	593	614	635
Property, plant and equipment.....	1,015	1,028	1,028	1,006	984	1,000	995
Restricted cash.....	41	57	57	73	89	89	89
Total non-current assets.....	1,583	1,634	1,634	1,650	1,666	1,703	1,719
TOTAL ASSETS	6,347	6,382	7,267	6,382	6,382	6,419	6,435
CURRENT LIABILITIES							
Employee provisions.....	928	939	2,450	939	939	939	939
Payables.....	71	60	60	60	60	60	60
Borrowings and leases.....	17	17	17	17	17	17	17
Total current liabilities.....	1,016	1,016	2,527	1,016	1,016	1,016	1,016
NON-CURRENT LIABILITIES							
Employee provisions.....	134	134	134	134	134	134	134
Borrowings and leases.....	19	37	37	21	4	25	25
Total non-current liabilities.....	153	171	171	155	138	159	159
TOTAL LIABILITIES	1,169	1,187	2,698	1,171	1,154	1,175	1,175
EQUITY							
Contributed equity.....	(2,014)	(1,997)	(1,997)	(1,981)	(1,964)	(1,948)	(1,932)
Accumulated surplus/(deficit).....	6,610	6,610	5,984	6,610	6,610	6,610	6,610
Reserves.....	582	582	582	582	582	582	582
Total equity	5,178	5,195	4,569	5,211	5,228	5,244	5,260
TOTAL LIABILITIES AND EQUITY	6,347	6,382	7,267	6,382	6,382	6,419	6,435

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

STATEMENT OF CASHFLOWS (a) (b)
(Controlled)

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	27,397	28,664	28,664	28,172	27,811	27,911	28,025
Capital appropriation	20	18	18	18	18	18	18
Other	19	-	-	-	-	-	-
Net cash provided by State Government	27,438	28,682	28,682	28,190	27,829	27,929	28,043
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(24,715)	(26,288)	(25,403)	(26,758)	(25,398)	(25,521)	(25,629)
Grants and subsidies	(101)	(101)	(101)	-	-	-	-
Supplies and services	(578)	(1,486)	(1,486)	(1,489)	(1,433)	(1,436)	(1,440)
Accommodation	(547)	(681)	(681)	(700)	(873)	(844)	(844)
GST payments	(141)	(115)	(115)	(115)	(115)	(115)	(115)
Finance and interest costs	(1)	(1)	(1)	(2)	(1)	(2)	(2)
Other payments	(94)	(107)	(107)	(108)	(106)	(108)	(110)
Receipts (c)							
GST receipts	180	115	115	115	115	115	115
Other receipts	2	-	-	-	-	-	-
Net cash from operating activities	(25,995)	(28,664)	(27,779)	(29,057)	(27,811)	(27,911)	(28,025)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(14)	-	(3)	-	-	-	-
Proceeds from sale of non-current assets	-	-	3	-	-	-	-
Net cash from investing activities	(14)	-	-	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(20)	(18)	(18)	(18)	(18)	(18)	(18)
Net cash from financing activities	(20)	(18)	(18)	(18)	(18)	(18)	(18)
NET INCREASE/(DECREASE) IN CASH HELD							
	1,407	-	885	(885)	-	-	-
Cash assets at the beginning of the reporting period	3,383	4,790	4,790	5,675	4,790	4,790	4,790
Cash assets at the end of the reporting period	4,790	4,790	5,675	4,790	4,790	4,790	4,790

- (a) Full audited financial statements are published in the Department's Annual Report.
- (b) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* implemented since the 2020-21 Budget have reclassified revenue received from Government from the Cashflows from Operating Activities category to the Cashflows from State Government category. This may have changed the Net cash provided by State Government and Net cash from operating activities compared to previously published Budgets.
- (c) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Department. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION (a)

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
GST Receipts							
GST Input Credits	164	115	115	115	115	115	115
GST Receipts on Sales	16	-	-	-	-	-	-
Other Receipts							
Other Receipts	21	-	-	-	-	-	-
TOTAL	201	115	115	115	115	115	115

- (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

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 3 Net amount appropriated to deliver services	17,936	18,142	17,993	18,107	18,307	18,539	18,759
Total appropriations provided to deliver services	17,936	18,142	17,993	18,107	18,307	18,539	18,759
CAPITAL							
Item 92 Capital Appropriation (a)	1,018	1,016	1,016	1,516	1,516	1,517	1,517
TOTAL APPROPRIATIONS	18,954	19,158	19,009	19,623	19,823	20,056	20,276
EXPENSES							
Total Cost of Services	18,177	18,155	18,006	18,120	18,320	18,552	18,772
Net Cost of Services (b) (c)	18,171	18,155	18,006	18,120	18,320	18,552	18,772
CASH ASSETS (d)	1,743	1,743	1,743	1,743	1,743	1,743	1,743

(a) Additional capital appropriation is provided to fund lease repayments and is not reflected in an Asset Investment Program table.

(b) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget may have increased the Net Cost of Services compared to previously published Budgets.

(c) 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.

(d) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2020-21 Budget to Parliament on 8 October 2020, are outlined below:

	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
New Initiative					
Parliament House - Salaries and Allowances Tribunal Administration	-	40	41	41	42
Other					
Parliamentary Precinct Project	(149)	(115)	(150)	20	-

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

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

Service Summary

Expense	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	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	6,805	6,205	6,205	6,287	6,755	6,838	6,946
2. Provision of Information and Services	11,372	11,950	11,801	11,833	11,565	11,714	11,826
Total Cost of Services	18,177	18,155	18,006	18,120	18,320	18,552	18,772

Outcomes and Key Effectiveness Indicators ^(a) ^(b)

	2019-20	2020-21	2020-21	2021-22	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: Infrastructure, facilities, information and services that meet the needs of stakeholders:					
Average Member rating of infrastructure and facilities	98%	90%	90%	90%	
Availability of infrastructure and facilities	98%	95%	95%	95%	
Average Member rating of information and services	98%	90%	90%	90%	
Availability of information and services	98%	90%	90%	90%	
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 Department's Annual Report.

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

Services and Key Efficiency Indicators

1. Provision of Infrastructure and Facilities

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	6,805	6,205	6,205	6,287	
Less Income ^(a)	5	nil	nil	nil	
Net Cost of Service	6,800	6,205	6,205	6,287	
Employees (Full-Time Equivalents)	18	18	18	18	
Efficiency Indicators					
Average cost per Member of Parliament and Chamber Departments' employee for providing infrastructure and facilities ^(b)	\$42,640	\$38,065	\$38,065	\$39,539	
Percentage of variable costs expended to maintain Parliament House building and grounds ^(c)	27%	15%	16%	19%	

- (a) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have reclassified all sources of revenue from Government from the Net Cost of Service calculation. Accordingly, Net Cost of Service may be higher compared with previous Budget Papers.
- (b) The number of Members and Chamber Departments' employees used in these calculations was 160 for the 2019-20 Actual, 163 for the 2020-21 Budget and Estimated Actual and 159 for the 2021-22 Budget Target.
- (c) Variable costs represent the Department's total recurrent funds less staffing costs, statutory charges and contractual obligations.

2. Provision of Information and Services

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	11,372	11,950	11,801	11,833	
Less Income ^(a)	1	nil	nil	nil	
Net Cost of Service	11,371	11,950	11,801	11,833	
Employees (Full-Time Equivalents)	89	91	91	90	
Efficiency Indicators					
Average cost per Member of Parliament and Chamber Departments' employee for providing information and services ^(b)	\$45,536	\$55,056	\$54,335	\$48,754	
Average cost of services per sitting day ^(c)	\$50,051	\$56,157	\$55,563	\$52,329	
Average cost per Student/Member of the public to promote knowledge and awareness of the work of the Parliament	\$29.44	\$20.50	\$20.50	\$25.50	

- (a) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have reclassified all sources of revenue from Government from the Net Cost of Service calculation. Accordingly, Net Cost of Service may be higher compared with previous Budget Papers.
- (b) The number of Members and Chamber Departments' employees used in these calculations was 160 for the 2019-20 Actual, 163 for the 2020-21 Budget and 2020-21 Estimated Actual and 159 for the 2021-22 Budget Target.
- (c) The number of sitting days used in these calculations were 82 for the 2019-20 Actual, 53 for the 2020-21 Budget and 2020-21 Estimated Actual and 78 for the 2021-22 Budget Target.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-21 \$'000	2020-21 Estimated Expenditure \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
WORKS IN PROGRESS							
Infrastructure and Equipment - Asset Refurbishment and Replacement Program.....	19,493	15,493	1,000	1,000	1,000	1,000	1,000
NEW WORKS							
Parliament House - Heritage Conservation	2,000	-	-	500	500	500	500
Total Cost of Asset Investment Program	21,493	15,493	1,000	1,500	1,500	1,500	1,500
FUNDED BY							
Capital Appropriation.....			1,000	1,500	1,500	1,500	1,500
Total Funding.....			1,000	1,500	1,500	1,500	1,500

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	11,912	12,015	11,866	12,106	12,290	12,472	12,638
Grants and subsidies ^(c)	2	5	5	5	5	5	5
Supplies and services.....	2,463	2,777	2,777	2,645	2,611	2,646	2,683
Accommodation.....	2,078	1,690	1,690	1,696	1,739	1,746	1,756
Depreciation and amortisation	1,554	1,440	1,440	1,439	1,444	1,450	1,455
Finance and interest costs	1	-	-	1	1	1	1
Other expenses	167	228	228	228	230	232	234
TOTAL COST OF SERVICES	18,177	18,155	18,006	18,120	18,320	18,552	18,772
Income							
Other revenue.....	6	-	-	-	-	-	-
Total Income	6	-	-	-	-	-	-
NET COST OF SERVICES ^(d)	18,171	18,155	18,006	18,120	18,320	18,552	18,772
INCOME FROM STATE GOVERNMENT							
Service appropriations	17,936	18,142	17,993	18,107	18,307	18,539	18,759
Resources received free of charge	9	13	13	13	13	13	13
Other revenues ^(e)	205	-	-	-	-	-	-
TOTAL INCOME FROM STATE GOVERNMENT.....	18,150	18,155	18,006	18,120	18,320	18,552	18,772
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	(21)	-	-	-	-	-	-

- (a) Full audited financial statements are published in the Department's Annual Report.
(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 107, 109 and 108 respectively.
(c) Refer to the Details of Controlled Grants and Subsidies table below for further information.
(d) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have moved all revenue received from Government out of the calculation of Net Cost of Services and into Income from State Government. This may have increased the Net Cost of Services compared to previously published Budgets.
(e) Reflects contribution towards specific projects requested by Chamber Departments.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
Country Schools Travel Subsidy	2	5	5	5	5	5	5
TOTAL	2	5	5	5	5	5	5

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets	1,608	1,552	1,552	1,495	1,437	1,437	1,437
Receivables	127	127	127	127	127	127	127
Other	329	371	371	371	371	371	371
Total current assets	2,064	2,050	2,050	1,993	1,935	1,935	1,935
NON-CURRENT ASSETS							
Holding account receivables	16,206	17,646	17,646	19,085	20,529	21,979	23,434
Property, plant and equipment	74,174	74,357	74,357	75,088	75,777	76,476	77,160
Intangibles	152	162	162	172	182	192	202
Restricted cash	135	191	191	248	306	306	306
Other	4	4	4	4	4	4	4
Total non-current assets	90,671	92,360	92,360	94,597	96,798	98,957	101,106
TOTAL ASSETS	92,735	94,410	94,410	96,590	98,733	100,892	103,041
CURRENT LIABILITIES							
Employee provisions	2,537	2,579	2,579	2,579	2,579	2,579	2,579
Payables	319	319	319	319	319	319	319
Borrowings and leases	15	6	6	13	7	7	7
Total current liabilities	2,871	2,904	2,904	2,911	2,905	2,905	2,905
NON-CURRENT LIABILITIES							
Employee provisions	220	220	220	220	220	220	220
Borrowings and leases	12	5	5	19	9	8	8
Total non-current liabilities	232	225	225	239	229	228	228
TOTAL LIABILITIES	3,103	3,129	3,129	3,150	3,134	3,133	3,133
EQUITY							
Contributed equity	27,474	28,490	28,490	30,006	31,522	33,039	34,555
Accumulated surplus/(deficit)	10,859	10,859	10,859	10,859	10,859	10,859	10,859
Reserves	51,299	51,932	51,932	52,575	53,218	53,861	54,494
Total equity	89,632	91,281	91,281	93,440	95,599	97,759	99,908
TOTAL LIABILITIES AND EQUITY	92,735	94,410	94,410	96,590	98,733	100,892	103,041

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

STATEMENT OF CASHFLOWS (a) (b)
(Controlled)

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	16,525	16,702	16,553	16,668	16,863	17,089	17,304
Capital appropriation.....	1,018	1,016	1,016	1,516	1,516	1,517	1,517
Other.....	206	-	-	-	-	-	-
Net cash provided by State Government	17,749	17,718	17,569	18,184	18,379	18,606	18,821
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(11,576)	(12,015)	(11,866)	(12,106)	(12,290)	(12,472)	(12,638)
Grants and subsidies	(2)	(5)	(5)	(5)	(5)	(5)	(5)
Supplies and services.....	(2,959)	(2,759)	(2,759)	(2,629)	(2,594)	(2,629)	(2,666)
Accommodation.....	(2,071)	(1,677)	(1,677)	(1,683)	(1,726)	(1,733)	(1,743)
GST payments.....	(569)	(565)	(565)	(565)	(565)	(565)	(565)
Finance and interest costs.....	(1)	-	-	(1)	(1)	(1)	(1)
Other payments.....	(137)	(246)	(246)	(244)	(247)	(249)	(251)
Receipts (c)							
GST receipts.....	617	565	565	565	565	565	565
Other receipts	6	-	-	-	-	-	-
Net cash from operating activities	(16,692)	(16,702)	(16,553)	(16,668)	(16,863)	(17,089)	(17,304)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(1,012)	(1,000)	(1,000)	(1,500)	(1,500)	(1,500)	(1,500)
Net cash from investing activities	(1,012)	(1,000)	(1,000)	(1,500)	(1,500)	(1,500)	(1,500)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(16)	(16)	(16)	(16)	(16)	(17)	(17)
Net cash from financing activities	(16)	(16)	(16)	(16)	(16)	(17)	(17)
NET INCREASE/(DECREASE) IN CASH HELD.....	29	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	1,714	1,743	1,743	1,743	1,743	1,743	1,743
Cash assets at the end of the reporting period	1,743	1,743	1,743	1,743	1,743	1,743	1,743

- (a) Full audited financial statements are published in the Department's Annual Report.
- (b) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* implemented since the 2020-21 Budget have reclassified revenue received from Government from Operating Activities category to the Cashflows from State Government category. This may have changed the Net cash provided by State Government and Net cash from operating activities compared to previously published Budgets.
- (c) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Department. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION (a)

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
GST Receipts							
GST Input Credits.....	589	565	565	565	565	565	565
GST Receipts on Sales	28	-	-	-	-	-	-
Other Receipts							
Other Receipts.....	212	-	-	-	-	-	-
TOTAL	829	565	565	565	565	565	565

- (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

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 4 Net amount appropriated to deliver services	8,006	7,376	7,378	7,452	9,022	10,102	10,236
Amount Authorised by Other Statutes - Parliamentary Commissioner Act 1971	678	678	678	682	686	691	695
Total appropriations provided to deliver services	8,684	8,054	8,056	8,134	9,708	10,793	10,931
CAPITAL							
Item 93 Capital Appropriation ^(a)	21	19	19	21	268	17	17
TOTAL APPROPRIATIONS	8,705	8,073	8,075	8,155	9,976	10,810	10,948
EXPENSES							
Total Cost of Services	11,332	11,544	11,546	11,270	12,868	13,978	14,137
Net Cost of Services ^{(b) (c)}	8,839	8,872	8,874	8,574	10,148	11,233	11,371
CASH ASSETS ^(d)	1,116	758	659	679	699	719	739

(a) Additional capital appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program table.

(b) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget may have increased the Net Cost of Services compared to previously published Budgets.

(c) 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.

(d) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Office's Income Statement since presentation of the 2020-21 Budget to Parliament on 8 October 2020, are outlined below:

	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
New Initiative					
Legislated Reportable Conduct Scheme for Western Australia.....	-	-	1,540	2,519	2,552
Other					
2021-22 Streamlined Budget Process Incentive Funding.....	-	72	-	-	-

Significant Issues Impacting the Agency

1. Timely investigation is a significant issue that can impact the provision of effective and efficient resolution of complaints and improving the standard of public administration. At 30 June 2021, the average age of complaints was 45 days, compared to 173 days at 30 June 2007. Further, at 30 June 2021, the percentage of allegations on hand that were less than three months old was 87%, compared to 33% at 30 June 2007. In 2020-21, timely processes for child death and family and domestic violence fatality reviews have resulted in 68% of all reviews being completed within six months.
2. Effective and efficient resolution of complaints and improving the standard of public administration is a significant issue that can impact the delivery of the Office's services at least cost. In 2020-21, the cost of resolving complaints was 36% lower than 2007-08.
3. The acceptance and implementation of recommendations made by the Ombudsman following investigations is a significant issue that can impact the Office's effectiveness and efficiency. In 2020-21, the percentage of recommendations that were accepted was 100%. This is the fourteenth consecutive year that 100% of recommendations made by the Ombudsman have been accepted. Further, in 2020-21, the Office undertook significant work on the implementation of the recommendations arising from Preventing suicide by children and young people 2020, the report of this work to be tabled in Parliament in 2021-22.
4. The undertaking of major own motion investigations is a significant issue that can impact improving the standard of public administration regarding the most serious matters. In 2020-21, the Office tabled in Parliament a three-volume report of a major own motion investigation, Preventing suicide by children and young people 2020. The Office also undertook significant work on a major own motion investigation into family and domestic violence and suicide, the report of this work to be tabled in Parliament in 2021-22.
5. The undertaking of programs to increase accessibility and awareness to the Office's services can impact the provision of effective and efficient resolution of complaints and improving the standard of public administration. In 2020-21, the Office has undertaken programs to enhance awareness of, and accessibility to, its services, for Western Australians living and working regionally and remotely. These programs include a focus on enhancing awareness of, and accessibility to, its services for Aboriginal Western Australians.
6. In response to the relevant recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse, the Ombudsman has been funded to establish a legislated Reportable Conduct Scheme. In 2020-21, significant work was undertaken on the planning and development of the legislated Reportable Conduct Scheme.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Safe, Strong and Fair Communities: Developing healthy and resilient communities.	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	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	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.....	11,332	11,544	11,546	11,270	12,868	13,978	14,137
Total Cost of Services.....	11,332	11,544	11,546	11,270	12,868	13,978	14,137

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20	2020-21	2020-21	2021-22	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: The public sector of Western Australia is accountable for, and is improving the standard of, administrative decision-making, practices and conduct:					
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.....	72	100	100	100	

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

	2019-20	2020-21	2020-21	2021-22	Note
	Actual	Budget	Estimated Actual	Budget Target	
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	11,332	11,544	11,546	11,270	
Less Income	2,493	2,672	2,672	2,696	
Net Cost of Service	8,839	8,872	8,874	8,574	
Employees (Full-Time Equivalents)	66	70	70	70	
Efficiency Indicators					
Percentage of allegations:					
finalised within three months	95%	95%	95%	95%	
finalised within 12 months.....	100%	100%	100%	100%	
on hand at 30 June less than three months old	92%	90%	90%	90%	
on hand at 30 June less than 12 months old	99%	100%	100%	100%	
Average cost per finalised allegation	\$1,858	\$1,890	\$1,890	\$1,890	
Average cost per finalised notification of death	\$17,926	\$17,500	\$17,500	\$17,500	
Cost of monitoring and inspection functions	\$408,008	\$415,000	\$415,000	\$415,000	

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-21 \$'000	2020-21 Estimated Expenditure \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
COMPLETED WORKS							
Asset Replacement							
2019-20 Program.....	242	242	97	-	-	-	-
2020-21 Program.....	208	208	208	-	-	-	-
NEW WORKS							
Asset Replacement							
2021-22 Program.....	208	-	-	208	-	-	-
2022-23 Program.....	208	-	-	-	208	-	-
2023-24 Program.....	208	-	-	-	-	208	-
2024-25 Program.....	208	-	-	-	-	-	208
Complaints Management System Legislated Reportable Conduct Scheme for Western Australia ...	250	-	-	-	250	-	-
Total Cost of Asset Investment Program	1,532	450	305	208	458	208	208
FUNDED BY							
Capital Appropriation.....			-	-	250	-	-
Drawdowns from the Holding Account			208	208	208	208	208
Internal Funds and Balances.....			97	-	-	-	-
Total Funding.....			305	208	458	208	208

Financial Statements

Income Statement

Expenses

- The variation in the Total Cost of Services and Net Cost of Services between the 2021-22 Budget Estimate and the 2019-20 Actual and 2020-21 Estimated Actual primarily reflects the conclusion of approved one-off expenses in 2019-20 and 2020-21 for the planning and development of a legislated reportable conduct scheme for Western Australia.

INCOME STATEMENT (a)
(Controlled)

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits (b)	8,728	7,934	7,934	7,862	9,103	10,021	10,156
Supplies and services	959	1,993	1,993	1,914	2,191	2,381	2,406
Accommodation	1,207	913	913	913	913	913	913
Depreciation and amortisation	204	234	236	236	316	316	315
Finance and interest costs	1	1	1	1	2	3	3
Other expenses	233	469	469	344	343	344	344
TOTAL COST OF SERVICES	11,332	11,544	11,546	11,270	12,868	13,978	14,137
Income							
Other revenue	2,493	2,672	2,672	2,696	2,720	2,745	2,766
Total Income	2,493	2,672	2,672	2,696	2,720	2,745	2,766
NET COST OF SERVICES (c)	8,839	8,872	8,874	8,574	10,148	11,233	11,371
INCOME FROM STATE GOVERNMENT							
Service appropriations	8,684	8,054	8,056	8,134	9,708	10,793	10,931
Resources received free of charge	445	440	440	440	440	440	440
TOTAL INCOME FROM STATE GOVERNMENT	9,129	8,494	8,496	8,574	10,148	11,233	11,371
SURPLUS/(DEFICIENCY) FOR THE PERIOD	290	(378)	(378)	-	-	-	-

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 66, 70 and 70 respectively.

(c) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have moved all revenue received from Government out of the calculation of Net Cost of Services and into Income from State Government. This may have increased the Net Cost of Services compared to previously published Budgets.

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets.....	952	574	475	475	475	475	475
Restricted cash.....	36	36	36	36	36	36	36
Holding account receivables.....	208	208	208	208	208	208	208
Receivables.....	344	344	344	344	344	344	344
Other.....	86	86	86	86	86	86	86
Total current assets.....	1,626	1,248	1,149	1,149	1,149	1,149	1,149
NON-CURRENT ASSETS							
Holding account receivables.....	1,982	2,008	2,010	2,038	2,146	2,254	2,361
Property, plant and equipment.....	157	131	175	195	252	280	288
Intangibles.....	208	208	260	228	363	248	133
Restricted cash.....	128	148	148	168	188	208	228
Total non-current assets.....	2,475	2,495	2,593	2,629	2,949	2,990	3,010
TOTAL ASSETS.....	4,101	3,743	3,742	3,778	4,098	4,139	4,159
CURRENT LIABILITIES							
Employee provisions.....	1,830	1,850	1,850	1,870	1,890	1,910	1,930
Payables.....	359	359	359	359	359	359	359
Borrowings and leases.....	21	21	19	12	17	19	19
Other.....	116	116	116	116	116	116	116
Total current liabilities.....	2,326	2,346	2,344	2,357	2,382	2,404	2,424
NON-CURRENT LIABILITIES							
Employee provisions.....	517	517	517	517	517	517	517
Borrowings and leases.....	28	10	10	12	39	41	24
Other.....	3	3	3	3	3	3	3
Total non-current liabilities.....	548	530	530	532	559	561	544
TOTAL LIABILITIES.....	2,874	2,876	2,874	2,889	2,941	2,965	2,968
EQUITY							
Contributed equity.....	1,227	1,245	1,246	1,267	1,535	1,552	1,569
Accumulated surplus/(deficit).....	-	(378)	(378)	(378)	(378)	(378)	(378)
Total equity.....	1,227	867	868	889	1,157	1,174	1,191
TOTAL LIABILITIES AND EQUITY.....	4,101	3,743	3,742	3,778	4,098	4,139	4,159

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

STATEMENT OF CASHFLOWS (a) (b)
(Controlled)

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	8,449	7,820	7,820	7,898	9,392	10,477	10,616
Capital appropriation.....	21	19	19	21	268	17	17
Holding account drawdowns.....	208	208	208	208	208	208	208
Net cash provided by State Government	8,678	8,047	8,047	8,127	9,868	10,702	10,841
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(8,475)	(7,914)	(7,914)	(7,842)	(9,083)	(10,001)	(10,136)
Supplies and services.....	(582)	(1,240)	(1,240)	(1,160)	(1,437)	(1,627)	(1,652)
Accommodation.....	(1,209)	(913)	(913)	(913)	(913)	(913)	(913)
GST payments.....	(340)	(271)	(271)	(271)	(271)	(271)	(271)
Finance and interest costs.....	(1)	(1)	(1)	(1)	(2)	(3)	(3)
Other payments	(267)	(782)	(782)	(658)	(657)	(658)	(658)
Receipts (c)							
GST receipts.....	327	271	271	271	271	271	271
Other receipts	2,517	2,672	2,672	2,696	2,720	2,745	2,766
Net cash from operating activities.....	(8,030)	(8,178)	(8,178)	(7,878)	(9,372)	(10,457)	(10,596)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(246)	(208)	(305)	(208)	(458)	(208)	(208)
Net cash from investing activities	(246)	(208)	(305)	(208)	(458)	(208)	(208)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(19)	(19)	(21)	(21)	(18)	(17)	(17)
Net cash from financing activities	(19)	(19)	(21)	(21)	(18)	(17)	(17)
NET INCREASE/(DECREASE) IN CASH HELD.....	383	(358)	(457)	20	20	20	20
Cash assets at the beginning of the reporting period	733	1,116	1,116	659	679	699	719
Cash assets at the end of the reporting period	1,116	758	659	679	699	719	739

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

(b) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* implemented since the 2020-21 Budget have reclassified revenue received from Government from the Cashflows from Operating Activities category to the Cashflows from State Government category. This may have changed the Net cash provided by State Government and Net cash from operating activities compared to previously published Budgets.

(c) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the 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 (a)

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
GST Receipts							
GST Input Credits.....	79	73	73	73	73	73	73
GST Receipts on Sales	248	198	198	198	198	198	198
Other Receipts							
Other Receipts.....	2,517	2,672	2,672	2,696	2,720	2,745	2,766
TOTAL	2,844	2,943	2,943	2,967	2,991	3,016	3,037

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