

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	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Legislative Council		
– Total Cost of Services	21,149	20,823
Legislative Assembly		
– Total Cost of Services	29,484	28,991
Parliamentary Services		
– Total Cost of Services	20,238	21,746
– Asset Investment Program	1,500	2,036
Parliamentary Commissioner for Administrative Investigations		
– Total Cost of Services	14,104	15,620
– Asset Investment Program	255	608

Division 1 Parliament

Part 1 Parliament

Appropriations, Expenses and Cash Assets

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Legislative Council							
Item 1 Net amount appropriated to deliver services	6,176	6,301	6,538	6,174	5,956	5,943	6,064
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	13,942	13,551	13,551	13,597	13,642	13,983	14,333
Total appropriations provided to deliver services.....	20,118	19,852	20,089	19,771	19,598	19,926	20,397
Legislative Assembly							
Item 2 Net amount appropriated to deliver services	5,979	6,270	6,489	5,933	5,692	5,881	5,990
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	22,215	21,686	21,686	21,758	21,828	22,374	22,933
Total appropriations provided to deliver services.....	28,194	27,956	28,175	27,691	27,520	28,255	28,923
Parliamentary Services							
Item 3 Net amount appropriated to deliver services	18,619	19,128	19,798	21,287	21,766	22,052	22,450
Total appropriations provided to deliver services.....	18,619	19,128	19,798	21,287	21,766	22,052	22,450
CAPITAL							
Legislative Council							
Item 91 Capital Appropriation	19	19	19	50	50	50	50
Legislative Assembly							
Item 92 Capital Appropriation	18	18	18	18	18	18	18
Parliamentary Services							
Item 93 Capital Appropriation	1,516	1,516	1,516	2,053	1,696	1,517	1,517
Total Capital Appropriation.....	1,553	1,553	1,553	2,121	1,764	1,585	1,585
GRAND TOTAL	67,984	68,489	69,615	70,302	70,469	71,818	73,355

Division 1 **Legislative Council**

Part 1 **Parliament**

Appropriations, Expenses and Cash Assets

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
DELIVERY OF SERVICES							
Item 1 Net amount appropriated to deliver services	6,176	6,301	6,538	6,174	5,956	5,943	6,064
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	13,942	13,551	13,551	13,597	13,642	13,983	14,333
Total appropriations provided to deliver services.....	20,118	19,852	20,089	19,771	19,598	19,926	20,397
CAPITAL							
Item 91 Capital Appropriation	19	19	19	50	50	50	50
TOTAL APPROPRIATIONS	20,137	19,871	20,108	19,821	19,648	19,976	20,447
EXPENSES							
Total Cost of Services	19,909	20,912	21,149	20,823	20,646	20,974	21,445
Net Cost of Services ^(a)	19,907	20,912	21,149	20,823	20,646	20,974	21,445
CASH ASSETS ^(b)	5,024	4,359	5,024	5,024	5,024	5,024	5,024

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department'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.

(b) 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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Other					
2023-24 Streamlined Budget Process Incentive Funding	-	124	-	-	-
Public Sector Wages Policy	237	244	322	404	519
Salaries and Allowances Tribunal.....	-	-	-	341	691
Transfer of Accommodation to the Parliamentary Services Department.....	-	(410)	(634)	(634)	(634)

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.	<ol style="list-style-type: none"> 1. Support the Chamber Operations of the Legislative Council 2. Support the Committees of the Legislative Council

Service Summary

Expense	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Support the Chamber Operations of the Legislative Council	2,068	1,987	2,065	2,116	2,156	2,170	2,210
2. Support the Committees of the Legislative Council.....	3,345	4,227	4,386	3,963	3,744	3,773	3,854
3. Other Services ^(a)	1,212	1,149	1,149	1,149	1,149	1,048	1,048
4. <i>Salaries and Allowances Act 1975</i>	13,284	13,549	13,549	13,595	13,597	13,983	14,333
Total Cost of Services	19,909	20,912	21,149	20,823	20,646	20,974	21,445

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

Outcomes and Key Effectiveness Indicators ^(a)

	2021-22	2022-23	2022-23	2023-24	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: The Legislative Council Members' requirements are met:					
Average Member rating for procedural advice:					
House ^(b)	93%	85%	85%	85%	
Committees ^(b)	91%	85%	85%	85%	
Average Member rating for administrative support ^(b)	92%	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)

	2021-22	2022-23	2022-23	2023-24	Note
	Actual	Budget	Estimated Actual	Budget Target	
Total Cost of Service.....	\$'000 2,068	\$'000 1,987	\$'000 2,065	\$'000 2,116	
Less Income	1	nil	nil	nil	
Net Cost of Service	2,067	1,987	2,065	2,116	
Employees (Full-Time Equivalents)	12	11	11	12	
Efficiency Indicators					
Average cost per Legislative Council Member per sitting ^(b)	\$912	\$800	\$831	\$933	

(a) This table excludes amounts provided under the *Salaries and Allowances Act 1975*, cost 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 2021-22, the Legislative Council sat for 63 days. The 2022-23 Budget and the 2022-23 Estimated Actual are 69 sitting days. In 2023-24, the House is expected to sit for 63 days. There are 36 Members of the Legislative Council.

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 3,345	\$'000 4,227	\$'000 4,386	\$'000 3,963	1
Less Income	1	nil	nil	nil	
Net Cost of Service	3,344	4,227	4,386	3,963	1
Employees (Full-Time Equivalents)	16	21	21	20	
Efficiency Indicators					
Average cost of providing procedural and administrative support to each committee ^(b)	\$372	\$528	\$548	\$440	

(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 nine committees in 2021-22, eight committees in the 2022-23 Budget and the 2022-23 Estimated Actual, and eight committees in the 2023-24 Budget Target. It is acknowledged that the House establishes the number of committees, and the Department incurs significant fixed costs, irrespective of the number of committees.

Explanation of Significant Movements

(Notes)

1. The decreases in Total Cost of Service and Net Cost of Service from the 2022-23 Estimated Actual to the 2023-24 Budget Target are primarily due to the transfer of the Department's leasing costs to the Parliamentary Services Department to reflect the new lease arrangement for 2 Parliament Place, West Perth.

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	16,908	17,751	17,988	18,097	18,261	18,684	19,149
Grants and subsidies ^(c)	101	101	101	101	101	-	-
Supplies and services	2,360	2,315	2,315	2,291	2,174	2,180	2,181
Accommodation	434	635	635	224	-	-	-
Depreciation and amortisation	17	17	17	17	17	17	17
Finance and interest costs.....	1	2	2	2	2	2	2
Other expenses.....	88	91	91	91	91	91	96
TOTAL COST OF SERVICES	19,909	20,912	21,149	20,823	20,646	20,974	21,445
Income							
Other revenue.....	2	-	-	-	-	-	-
Total Income.....	2	-	-	-	-	-	-
NET COST OF SERVICES	19,907	20,912	21,149	20,823	20,646	20,974	21,445
INCOME FROM GOVERNMENT							
Service appropriations.....	20,118	19,852	20,089	19,771	19,598	19,926	20,397
Resources received free of charge	1,119	1,060	1,060	1,052	1,048	1,048	1,048
TOTAL INCOME FROM GOVERNMENT	21,237	20,912	21,149	20,823	20,646	20,974	21,445
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	1,330	-	-	-	-	-	-

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 28, 32 and 32 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Commonwealth Parliamentary Association Grant ^(a)	101	101	101	101	101	-	-
TOTAL	101	101	101	101	101	-	-

(a) Assistance with administration of the CPA Western Australia branch transfers between the Legislative Council and the Legislative Assembly with each Parliament. The grant funding provided by Government to support the CPA is currently administered by the Legislative Council from 2021-22 to 2024-25.

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	4,950	4,252	4,932	4,932	4,932	4,932	4,932
Receivables	35	67	35	35	35	35	35
Other.....	96	2	96	96	96	96	96
Total current assets	5,081	4,321	5,063	5,063	5,063	5,063	5,063
NON-CURRENT ASSETS							
Holding Account receivables	223	240	240	257	274	291	308
Property, plant and equipment.....	269	137	278	261	261	261	261
Restricted cash	74	107	92	92	92	92	92
Total non-current assets	566	484	610	610	627	644	661
TOTAL ASSETS	5,647	4,805	5,673	5,673	5,690	5,707	5,724
CURRENT LIABILITIES							
Employee provisions	870	903	870	870	870	870	870
Payables.....	73	121	73	73	73	73	73
Borrowings and leases	18	12	18	18	18	18	18
Other.....	29	-	-	-	-	-	-
Total current liabilities	990	1,036	961	961	961	961	961
NON-CURRENT LIABILITIES							
Employee provisions	108	124	108	108	108	108	108
Borrowings and leases	14	24	22	5	5	5	5
Total non-current liabilities	122	148	130	113	113	113	113
TOTAL LIABILITIES.....	1,112	1,184	1,091	1,074	1,074	1,074	1,074
EQUITY							
Contributed equity	(1,323)	(1,307)	(1,306)	(1,289)	(1,272)	(1,255)	(1,238)
Accumulated surplus/(deficit).....	5,681	4,889	5,711	5,711	5,711	5,711	5,711
Reserves.....	177	39	177	177	177	177	177
Total equity	4,535	3,621	4,582	4,599	4,616	4,633	4,650
TOTAL LIABILITIES AND EQUITY	5,647	4,805	5,673	5,673	5,690	5,707	5,724

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	20,101	19,835	20,072	19,754	19,581	19,909	20,380
Capital appropriation	19	19	19	50	50	50	50
Net cash provided by Government	20,120	19,854	20,091	19,804	19,631	19,959	20,430
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(17,902)	(17,751)	(17,988)	(18,097)	(18,261)	(18,684)	(19,149)
Grants and subsidies.....	(101)	(101)	(101)	(101)	(101)	-	-
Supplies and services	(1,378)	(1,231)	(1,231)	(1,237)	(1,120)	(1,126)	(1,126)
Accommodation	(543)	(653)	(653)	(220)	-	-	-
GST payments	(206)	(130)	(130)	(130)	(130)	(130)	(130)
Finance and interest costs.....	(1)	(2)	(2)	(2)	(2)	(2)	(2)
Other payments.....	(96)	(97)	(97)	(97)	(97)	(97)	(103)
Receipts (b)							
GST receipts	181	130	130	130	130	130	130
Other receipts	2	-	-	-	-	-	-
Net cash from operating activities	(20,044)	(19,835)	(20,072)	(19,754)	(19,581)	(19,909)	(20,380)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(19)	(19)	(19)	(50)	(50)	(50)	(50)
Net cash from financing activities.....	(19)	(19)	(19)	(50)	(50)	(50)	(50)
NET INCREASE/(DECREASE) IN CASH HELD	57	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	4,967	4,359	5,024	5,024	5,024	5,024	5,024
Cash assets at the end of the reporting period	5,024	4,359	5,024	5,024	5,024	5,024	5,024

(a) Full audited financial statements are published in the Department'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 (a)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
GST Receipts							
GST Input Credits	174	130	130	130	130	130	130
GST Receipts on Sales	7	-	-	-	-	-	-
Other Receipts							
Other Receipts	2	-	-	-	-	-	-
TOTAL	183	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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
DELIVERY OF SERVICES							
Item 2 Net amount appropriated to deliver services	5,979	6,270	6,489	5,933	5,692	5,881	5,990
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	22,215	21,686	21,686	21,758	21,828	22,374	22,933
Total appropriations provided to deliver services.....	28,194	27,956	28,175	27,691	27,520	28,255	28,923
CAPITAL							
Item 92 Capital Appropriation	18	18	18	18	18	18	18
TOTAL APPROPRIATIONS	28,212	27,974	28,193	27,709	27,538	28,273	28,941
EXPENSES							
Total Cost of Services	27,698	29,265	29,484	28,991	28,816	29,551	30,219
Net Cost of Services ^(a)	27,696	29,265	29,484	28,991	28,816	29,551	30,219
CASH ASSETS ^(b)	7,181	6,085	7,181	7,181	7,181	7,181	7,181

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department'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.

(b) 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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Other					
2023-24 Streamlined Budget Process Incentive Funding	-	124	-	-	-
Public Sector Wages Policy	224	245	323	405	508
Salaries and Allowances Tribunal.....	-	-	-	546	1,105
Transfer of Accommodation to the Parliamentary Services Department.....	-	(614)	(857)	(857)	(857)

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	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Support the Operations of the Legislative Assembly	5,153	6,283	6,502	5,937	5,692	5,780	5,889
2. Other Services	1,265	1,296	1,296	1,296	1,296	1,397	1,397
3. <i>Salaries and Allowances Act 1975</i>	21,280	21,686	21,686	21,758	21,828	22,374	22,933
Total Cost of Services	27,698	29,265	29,484	28,991	28,816	29,551	30,219

Outcomes and Key Effectiveness Indicators ^(a)

	2021-22	2022-23	2022-23	2023-24	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: Legislative Assembly Members' requirements are met:					
Average Members' rating for advice ^(b)	96%	90%	90%	90%	
Average Members' rating for administrative support ^(b)	95%	90%	90%	90%	

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

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

Services and Key Efficiency Indicators

1. Support the Operations of the Legislative Assembly ^(a)

	2021-22	2022-23	2022-23	2023-24	Note
	Actual	Budget	Estimated Actual	Budget Target	
Total Cost of Service	\$'000 5,153	\$'000 6,283	\$'000 6,502	\$'000 5,937	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	5,153	6,283	6,502	5,937	1
Employees (Full-Time Equivalents)	27	28	28	28	
Efficiency Indicators					
Average cost per Member of the Legislative Assembly	\$87,345	\$106,492	\$110,203	\$100,627	

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

Explanation of Significant Movements

(Notes)

- The decrease in Total Cost of Service and Net Cost of Service from the 2022-23 Estimated Actual to the 2023-24 Budget Target is primarily due to the transfer of the Legislative Assembly's leasing costs to the Parliamentary Services Department to reflect the new lease arrangement for 2 Parliament Place, West Perth.

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	24,409	25,411	25,635	25,779	25,965	26,593	27,255
Grants and subsidies ^(c)	-	-	-	-	-	101	101
Supplies and services	2,603	2,860	2,860	2,855	2,731	2,735	2,735
Accommodation	570	873	873	239	-	-	-
Depreciation and amortisation	17	22	17	16	16	16	16
Finance and interest costs	2	1	1	2	2	2	2
Other expenses	97	98	98	100	102	104	110
TOTAL COST OF SERVICES	27,698	29,265	29,484	28,991	28,816	29,551	30,219
Income							
Other revenue	2	-	-	-	-	-	-
Total Income	2	-	-	-	-	-	-
NET COST OF SERVICES	27,696	29,265	29,484	28,991	28,816	29,551	30,219
INCOME FROM GOVERNMENT							
Service appropriations	28,194	27,956	28,175	27,691	27,520	28,255	28,923
Resources received free of charge	1,273	1,309	1,309	1,300	1,296	1,296	1,296
Other revenues	125	-	-	-	-	-	-
TOTAL INCOME FROM GOVERNMENT	29,592	29,265	29,484	28,991	28,816	29,551	30,219
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,896	-	-	-	-	-	-

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 27, 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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Commonwealth Parliamentary Association							
Grant ^(a)	-	-	-	-	-	101	101
TOTAL	-	-	-	-	-	101	101

(a) Assistance with the administration of the CPA Western Australia branch transfers between the Legislative Council and the Legislative Assembly with each Parliament. The grant funding provided by Government to support the CPA is currently administered by the Legislative Council with this responsibility to transfer to the Legislative Assembly from 2025-26.

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	7,110	6,000	7,094	7,094	7,094	7,094	7,094
Receivables	34	83	34	34	34	34	34
Other.....	13	1	13	13	13	13	13
Total current assets	7,157	6,084	7,141	7,141	7,141	7,141	7,141
NON-CURRENT ASSETS							
Holding Account receivables	571	593	588	604	620	636	652
Property, plant and equipment.....	1,201	1,039	1,184	1,205	1,205	1,205	1,205
Restricted cash	71	85	87	87	87	87	87
Total non-current assets	1,843	1,717	1,859	1,896	1,912	1,928	1,944
TOTAL ASSETS	9,000	7,801	9,000	9,037	9,053	9,069	9,085
CURRENT LIABILITIES							
Employee provisions	904	886	904	904	904	904	904
Payables	75	279	75	75	75	75	75
Borrowings and leases	17	16	17	17	17	17	17
Total current liabilities	996	1,181	996	996	996	996	996
NON-CURRENT LIABILITIES							
Employee provisions	66	74	66	66	66	66	66
Borrowings and leases	20	4	3	24	24	24	24
Total non-current liabilities	86	78	69	90	90	90	90
TOTAL LIABILITIES.....	1,082	1,259	1,065	1,086	1,086	1,086	1,086
EQUITY							
Contributed equity	(1,977)	(1,963)	(1,960)	(1,944)	(1,928)	(1,912)	(1,896)
Accumulated surplus/(deficit).....	9,125	7,855	9,125	9,125	9,125	9,125	9,125
Reserves.....	770	650	770	770	770	770	770
Total equity	7,918	6,542	7,935	7,951	7,967	7,983	7,999
TOTAL LIABILITIES AND EQUITY	9,000	7,801	9,000	9,037	9,053	9,069	9,085

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	28,172	27,934	28,158	27,675	27,504	28,239	28,907
Capital appropriation	18	18	18	18	18	18	18
Other.....	125	-	-	-	-	-	-
Net cash provided by Government	28,315	27,952	28,176	27,693	27,522	28,257	28,925
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(25,833)	(25,398)	(25,622)	(25,766)	(25,952)	(26,580)	(27,242)
Grants and subsidies.....	-	-	-	-	-	(101)	(101)
Supplies and services	(1,550)	(1,556)	(1,556)	(1,560)	(1,440)	(1,444)	(1,444)
Accommodation	(563)	(873)	(873)	(239)	-	-	-
GST payments	(282)	(115)	(115)	(115)	(115)	(115)	(115)
Finance and interest costs.....	(2)	(1)	(1)	(2)	(2)	(2)	(2)
Other payments.....	(103)	(106)	(106)	(108)	(110)	(112)	(118)
Receipts (b)							
GST receipts	260	115	115	115	115	115	115
Other receipts	2	-	-	-	-	-	-
Net cash from operating activities	(28,071)	(27,934)	(28,158)	(27,675)	(27,504)	(28,239)	(28,907)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(15)	-	-	-	-	-	-
Net cash from investing activities.....	(15)	-	-	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(18)	(18)	(18)	(18)	(18)	(18)	(18)
Net cash from financing activities.....	(18)	(18)	(18)	(18)	(18)	(18)	(18)
NET INCREASE/(DECREASE) IN CASH HELD							
	211	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	6,970	6,085	7,181	7,181	7,181	7,181	7,181
Cash assets at the end of the reporting period	7,181	6,085	7,181	7,181	7,181	7,181	7,181

(a) Full audited financial statements are published in the Department'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 (a)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
GST Receipts							
GST Input Credits	250	115	115	115	115	115	115
GST Receipts on Sales	10	-	-	-	-	-	-
Other Receipts							
Other Receipts	2	-	-	-	-	-	-
TOTAL	262	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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
DELIVERY OF SERVICES							
Item 3 Net amount appropriated to deliver services	18,619	19,128	19,798	21,287	21,766	22,052	22,450
Total appropriations provided to deliver services.....	18,619	19,128	19,798	21,287	21,766	22,052	22,450
CAPITAL							
Item 93 Capital Appropriation	1,516	1,516	1,516	2,053	1,696	1,517	1,517
TOTAL APPROPRIATIONS	20,135	20,644	21,314	23,340	23,462	23,569	23,967
EXPENSES							
Total Cost of Services	19,248	19,568	20,238	21,746	22,234	22,090	22,488
Net Cost of Services ^(a)	19,245	19,568	20,238	21,746	22,234	22,090	22,488
CASH ASSETS ^(b)	2,671	2,169	2,671	2,671	2,671	2,671	2,671

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department'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.

(b) 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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Other					
Parliamentary Reserve Accessibility.....	-	246	36	71	72
Public Sector Wages Policy	670	577	765	950	1,285
Security Full-Time Equivalent Uplift	-	501	515	531	543
Transfer of Accommodation from Departments of Legislative Council and Assembly	-	1,024	1,491	1,491	1,491

Significant Issues Impacting the Agency

1. The 2022 Parliamentary Reserve Accessibility Master Plan aims to develop accessible paths on the Parliamentary Reserve via existing and new connections, thereby improving accessibility in line with the A Western Australia for Everyone: State Disability Strategy 2020-2030. A total of \$961,000 in capital and recurrent funding has been provided towards a safe, accessible and welcoming path for every member of the Western Australian community.
2. New office accommodation across from Parliament House will create a single location for parliamentary staff currently housed in separate West Perth locations. The building at 2 Parliament Place, West Perth will include the Legislative Council and Legislative Assembly Committee Offices, Parliamentary Services Department Offices, four Parliamentary Electorate Offices, and Opposition Leader Offices. Recurrent funding has been provided to facilitate a security presence at the new facility. Existing accommodation funding has been consolidated within the Parliamentary Services Department for the management of the new lease.

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	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Provision of Infrastructure and Facilities	7,761	7,283	7,390	8,819	9,227	9,499	9,670
2. Provision of Information and Services.....	11,487	12,285	12,848	12,927	13,007	12,591	12,818
Total Cost of Services	19,248	19,568	20,238	21,746	22,234	22,090	22,488

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Outcome: Infrastructure, facilities, information and services that meet the needs of stakeholders:					
Average Member rating of infrastructure and facilities	99%	90%	90%	90%	
Availability of infrastructure and facilities	98%	95%	95%	95%	
Average Member rating of information and services	100%	90%	90%	90%	
Availability of information and services	98%	90%	90%	90%	
Average Presiding Officer and staff rating for infrastructure, facilities, information and services	95%	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**

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service	\$'000 7,761	\$'000 7,283	\$'000 7,390	\$'000 8,819	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	7,761	7,283	7,390	8,819	
Employees (Full-Time Equivalents)	18	18	18	23	2
Efficiency Indicators					
Average cost per Member of Parliament and Chamber Departments' employee for providing infrastructure and facilities ^(a)	\$50,560	\$45,803	\$46,478	\$55,465	1
Percentage of variable costs expended to maintain Parliament House building and grounds ^(b)	33%	21%	21%	21%	

(a) The number of Members and Chamber Departments' employees used in these calculations was 154 for the 2021-22 Actual and 159 for the 2022-23 Budget, 2022-23 Estimated Actual and 2023-24 Budget Target.

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

Explanation of Significant Movements

(Notes)

- The increase in Total Cost of Service and average cost from the 2022-23 Budget to the 2023-24 Budget Target is primarily due to the transfer of Legislative Assembly and Legislative Council's leasing costs to the Department to reflect the new lease arrangement for 2 Parliament Place, West Perth, and the cost of security services at the new West Perth office accommodation.
- The increase in full-time equivalents from the 2022-23 Budget to the 2023-24 Budget Target is also due to the need to provide security personnel at the new office accommodation.

2. Provision of Information and Services

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 11,487	\$'000 12,285	\$'000 12,848	\$'000 12,927	
Less Income	3	nil	nil	nil	
Net Cost of Service	11,484	12,285	12,848	12,927	
Employees (Full-Time Equivalents)	88	91	91	91	
Efficiency Indicators					
Average cost per Member of Parliament and Chamber Departments' employee for providing information and services ^(a)	\$49,437	\$53,476	\$56,043	\$58,201	
Average cost of services per sitting day ^(b)	\$49,973	\$54,816	\$57,059	\$58,303	
Average cost per student/member of the public to promote knowledge and awareness of the work of the Parliament	\$32.30	\$28.99	\$30.54	\$24.93	1

(a) The number of Members and Chamber Departments' employees used in these calculations was 154 for the 2021-22 Actual and 159 for the 2022-23 Budget, 2022-23 Estimated Actual and 2023-24 Budget Target.

(b) The number of sitting days used in these calculations were 78 for the 2021-22 Actual, 69 for the 2022-23 Budget and 2022-23 Estimated Actual and 63 for the 2023-24 Budget Target.

Explanation of Significant Movements

(Notes)

- The decrease in the average cost per student/member of the public from the 2023-24 Budget Target compared to the 2022-23 Estimated Actual and the 2021-22 Actual is mainly due to an expected increase in visitation numbers, with visitation in 2021-22 and 2022-23 affected by COVID-19.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
WORKS IN PROGRESS							
Furniture and Equipment - Parliament House - Heritage Conservation	3,320	1,320	500	500	500	500	500
Infrastructure and Equipment - Asset Refurbishment and Replacement Program.....	22,847	18,132	1,000	1,536	1,179	1,000	1,000
Total Cost of Asset Investment Program.....	26,167	19,452	1,500	2,036	1,679	1,500	1,500
FUNDED BY							
Capital Appropriation			1,500	2,036	1,679	1,500	1,500
Total Funding.....			1,500	2,036	1,679	1,500	1,500

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	11,802	12,410	13,080	13,661	14,030	14,108	14,455
Grants and subsidies ^(c)	2	5	5	5	5	5	5
Supplies and services.....	2,859	2,918	2,918	3,210	3,001	2,732	2,754
Accommodation.....	2,531	2,076	2,076	2,770	3,247	3,257	3,277
Depreciation and amortisation.....	1,831	1,928	1,928	1,867	1,716	1,751	1,752
Finance and interest costs.....	1	1	1	1	1	1	1
Other expenses.....	222	230	230	232	234	236	244
TOTAL COST OF SERVICES	19,248	19,568	20,238	21,746	22,234	22,090	22,488
Income							
Other revenue.....	3	-	-	-	-	-	-
Total Income	3	-	-	-	-	-	-
NET COST OF SERVICES	19,245	19,568	20,238	21,746	22,234	22,090	22,488
INCOME FROM GOVERNMENT							
Service appropriations.....	18,619	19,128	19,798	21,287	21,766	22,052	22,450
Resources received free of charge.....	8	13	13	30	38	38	38
Special Purpose Account(s) ^(d)							
Digital Capability Fund.....	-	427	-	-	-	-	-
Other revenues ^(e)	1,811	-	-	-	-	-	-
TOTAL INCOME FROM GOVERNMENT	20,438	19,568	19,811	21,317	21,804	22,090	22,488
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,193	-	(427)	(429)	(430)	-	-

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 106, 109 and 114 respectively.

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

(d) Forecast recurrent drawdowns of funding from some Treasurer's Special Purpose Accounts (TSPAs) included in the 2022-23 Budget were subsequently reclassified to capital contributions for agencies subject to the *Financial Management Act 2006* (i.e. no overall change to forecast agency cash receipts, see Statement of Cashflows). This reflects the approved purpose of the original appropriation of funding to the TSPAs was capital in nature.

(e) Other revenue for the 2021-22 Actual includes the contribution towards specific projects requested by Chamber Departments.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'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)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	2,459	1,876	2,401	2,401	2,401	2,401	2,401
Receivables	186	391	186	186	186	186	186
Other.....	605	353	605	605	605	605	605
Total current assets	3,250	2,620	3,192	3,192	3,192	3,192	3,192
NON-CURRENT ASSETS							
Holding Account receivables	19,597	21,525	21,525	23,392	25,108	26,859	28,611
Property, plant and equipment.....	84,320	71,590	84,632	85,567	86,310	86,757	87,203
Intangibles	26	435	(30)	(79)	(127)	(175)	(223)
Restricted cash	212	293	270	270	270	270	270
Other.....	108	82	108	108	108	108	108
Total non-current assets	104,263	93,925	106,505	109,258	111,669	113,819	115,969
TOTAL ASSETS	107,513	96,545	109,697	112,450	114,861	117,011	119,161
CURRENT LIABILITIES							
Employee provisions	2,553	2,546	2,553	2,553	2,553	2,553	2,553
Payables.....	612	539	612	612	612	612	612
Borrowings and leases	9	10	3	3	3	3	3
Total current liabilities	3,174	3,095	3,168	3,168	3,168	3,168	3,168
NON-CURRENT LIABILITIES							
Employee provisions	132	233	132	132	132	132	132
Borrowings and leases	11	7	1	-	-	-	-
Total non-current liabilities	143	240	133	132	132	132	132
TOTAL LIABILITIES.....	3,317	3,335	3,301	3,300	3,300	3,300	3,300
EQUITY							
Contributed equity	27,380	28,333	29,323	31,805	33,930	35,447	36,964
Accumulated surplus/(deficit).....	13,497	13,785	13,070	12,641	12,211	12,211	12,211
Reserves.....	63,319	51,092	64,003	64,704	65,420	66,053	66,686
Total equity	104,196	93,210	106,396	109,150	111,561	113,711	115,861
TOTAL LIABILITIES AND EQUITY	107,513	96,545	109,697	112,450	114,861	117,011	119,161

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	16,668	17,200	17,870	19,420	20,050	20,301	20,698
Capital appropriation.....	1,516	1,516	1,516	2,053	1,696	1,517	1,517
Special Purpose Account(s)							
Digital Capability Fund.....	414	427	427	429	430	-	-
Receipts paid into Consolidated Account.....	(149)	-	-	-	-	-	-
Other.....	2,042	-	-	-	-	-	-
Net cash provided by Government	20,491	19,143	19,813	21,902	22,176	21,818	22,215
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(11,887)	(12,410)	(13,080)	(13,661)	(14,030)	(14,108)	(14,455)
Grants and subsidies.....	(2)	(5)	(5)	(5)	(5)	(5)	(5)
Supplies and services.....	(2,945)	(2,901)	(2,901)	(3,193)	(2,984)	(2,715)	(2,737)
Accommodation.....	(2,525)	(2,063)	(2,063)	(2,740)	(3,209)	(3,219)	(3,239)
GST payments.....	(709)	(565)	(565)	(565)	(565)	(565)	(565)
Finance and interest costs.....	-	(1)	(1)	(1)	(1)	(1)	(1)
Other payments.....	(170)	(247)	(247)	(249)	(251)	(253)	(261)
Receipts (b)							
GST receipts.....	714	565	565	565	565	565	565
Other receipts.....	3	-	-	-	-	-	-
Net cash from operating activities	(17,521)	(17,627)	(18,297)	(19,849)	(20,480)	(20,301)	(20,698)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(2,459)	(1,500)	(1,500)	(2,036)	(1,679)	(1,500)	(1,500)
Proceeds from sale of non-current assets.....	4	-	-	-	-	-	-
Net cash from investing activities	(2,455)	(1,500)	(1,500)	(2,036)	(1,679)	(1,500)	(1,500)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(13)	(16)	(16)	(17)	(17)	(17)	(17)
Net cash from financing activities.....	(13)	(16)	(16)	(17)	(17)	(17)	(17)
NET INCREASE/(DECREASE) IN CASH HELD	502	-	-	-	-	-	-
Cash assets at the beginning of the reporting period.....	2,169	2,169	2,671	2,671	2,671	2,671	2,671
Cash assets at the end of the reporting period	2,671	2,169	2,671	2,671	2,671	2,671	2,671

(a) Full audited financial statements are published in the Department'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 (a)

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
GST Receipts							
GST Input Credits	436	565	565	565	565	565	565
GST Receipts on Sales	278	-	-	-	-	-	-
Other Receipts							
Other Receipts	3	-	-	-	-	-	-
TOTAL	717	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

	2021-22	2022-23	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25	2025-26	2026-27
	Actual \$'000	Budget \$'000			Outyear \$'000	Outyear \$'000	Outyear \$'000
DELIVERY OF SERVICES							
Item 4 Net amount appropriated to deliver services	7,626	9,548	10,258	11,744	11,951	12,155	12,432
Amount Authorised by Other Statutes - Parliamentary Commissioner Act 1971.....	682	686	686	691	695	695	695
Total appropriations provided to deliver services.....	8,308	10,234	10,944	12,435	12,646	12,850	13,127
CAPITAL							
Item 94 Capital Appropriation	21	268	21	420	20	22	22
TOTAL APPROPRIATIONS	8,329	10,502	10,965	12,855	12,666	12,872	13,149
EXPENSES							
Total Cost of Services	11,421	13,394	14,104	15,620	15,852	16,056	16,333
Net Cost of Services ^(a)	8,839	10,674	11,384	12,875	13,086	13,290	13,567
CASH ASSETS ^(b)	491	566	464	484	504	524	544

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Office'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.

(b) 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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25	2025-26	2026-27
			Outyear \$'000	Outyear \$'000	Outyear \$'000
New Initiatives					
Investigations by the Parliamentary Commissioner under the <i>Charitable Trusts Act 2022</i>	121	198	303	307	311
Oversight by the Parliamentary Commissioner under Part 5AA (Protected Entertainment Precincts) of the <i>Liquor Control Act 1988</i>	194	401	411	422	432
Other					
2023-24 Streamlined Budget Process Incentive Funding.....	-	203	-	-	-
Public Sector Wages Policy	474	478	634	795	1,115

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. In 2022-23, the Office anticipates that 96% of complaints will be resolved within three months and, as at 30 June 2023, the average age of complaints will be 38 days, compared to 173 days at 30 June 2007. Further, at 30 June 2023, the percentage of allegations on hand less than three months old will be 93%, compared to 33% at 30 June 2007. In 2022-23, the Office anticipates that timely processes for child death and family and domestic violence fatality reviews will result in 60% 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 2022-23, the Office anticipates that the cost of resolving complaints will be 32% 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 2022-23, the Office anticipates that the percentage of recommendations accepted will be 100%. This would be the 16th consecutive year that 100% of recommendations made by the Ombudsman have been accepted.
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 2022-23, the Office tabled in Parliament three reports: *Investigation into family and domestic violence and suicide*; *A report on giving effect to the recommendations arising from An investigation into the Office of the Public Advocate's role in notifying the families of Mrs Joyce Savage, Mr Robert Ayling and Mr Kenneth Hartley of the deaths of Mrs Savage, Mr Ayling and Mr Hartley*; and *A report on giving effect to the recommendations arising from the Investigation into the handling of complaints by the Legal Services and Complaints Committee*.
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 2022-23, 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 recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse, the Ombudsman has been funded to establish a legislated Reportable Conduct Scheme. The Scheme commenced on 1 January 2023, with the Ombudsman's functions including monitoring, overseeing and reviewing investigations undertaken by organisations into allegations of, and convictions for, abuse of children involving any of the organisation's employees.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

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: Supporting our local and regional communities to thrive.	The public sector of Western Australia is accountable for, and is, improving the standard of administrative decision-making and practices, and relevant entities are accountable for, and are, preventing, notifying and dealing with reportable conduct.	1. Resolving Complaints About the Decision-Making of Public Authorities, Improving the Standard of Public Administration, and to Oversee and Monitor that Relevant Entities are Accountable for, and are, Preventing, Notifying and Dealing with Reportable Conduct

Service Summary

Expense	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Resolving Complaints About the Decision-Making of Public Authorities, Improving the Standard of Public Administration, and to Oversee and Monitor that Relevant Entities are Accountable for, and are, Preventing, Notifying and Dealing with Reportable Conduct	11,421	13,394	14,104	15,620	15,852	16,056	16,333
Total Cost of Services	11,421	13,394	14,104	15,620	15,852	16,056	16,333

Outcomes and Key Effectiveness Indicators ^(a)

	2021-22	2022-23	2022-23	2023-24	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 and practices, and relevant entities are accountable for, and are, preventing, notifying and dealing with reportable 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	57	100	72	100	1
Where the Ombudsman made recommendations regarding reportable conduct, the percentage of recommendations accepted by relevant entities.....	n.a.	n.a.	100%	100%	2
Number of actions taken by relevant entities to prevent reportable conduct.....	n.a.	n.a.	23	51	2

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

Explanation of Significant Movements

(Notes)

1. The 2022-23 Estimated Actual is lower than the 2022-23 Budget as a result of fluctuations in improvements from year to year, related to the number, nature and outcomes of investigations finalised by the office of the Ombudsman in any given year.
2. The Reportable Conduct Scheme for Western Australia commenced on 1 January 2023.

Services and Key Efficiency Indicators

1. Resolving Complaints About Decision-Making of Public Authorities, Improving the Standard of Public Administration, and to Oversee and Monitor that Relevant Entities are Accountable for, Preventing, Notifying, and Dealing with Reportable Conduct

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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 11,421	\$'000 13,394	\$'000 14,104	\$'000 15,620	1
Less Income	2,582	2,720	2,720	2,745	
Net Cost of Service	8,839	10,674	11,384	12,875	
Employees (Full-Time Equivalents)	66	82	85	91	1
Efficiency Indicators					
Percentage of allegations finalised within three months	97%	95%	96%	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 ...	96%	90%	93%	90%	
Percentage of allegations on hand at 30 June less than 12 months old	100%	100%	100%	100%	
Average cost per finalised allegation	\$1,749	\$1,890	\$1,993	\$1,890	
Average cost per finalised notification of death.....	\$17,097	\$17,500	\$8,960	\$14,655	2
Average cost per notification of reportable conduct.....	n.a.	n.a.	\$6,210	\$6,000	3
Cost of monitoring and inspection functions.....	\$516,576	\$767,000	\$768,494	\$1,168,000	4

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Services and full-time equivalents from the 2022-23 Budget and the 2022-23 Estimated Actual to the 2023-24 Budget Target is primarily due to funding for the Reportable Conduct Scheme for Western Australia.
2. The average cost per finalised notification of death in 2022-23 Estimated Actual is lower than the 2022-23 Budget and 2023-24 Budget Target, as a result of the Ombudsman commencing a new jurisdiction to review all child deaths that occur in Western Australia. In 2022-23, the office of the Ombudsman finalised a number of notifications received since the commencement of this expanded child death review function. This resulted in an increase in the number of notifications finalised in 2022-23, and a subsequent reduction in the average cost per notification, and will also mean an increased number of notifications will be finalised on a yearly basis from the commencement of 2023-24.
3. The Reportable Conduct Scheme for Western Australia commenced on 1 January 2023.
4. The 2023-24 Budget Target is higher than the 2022-23 Budget and the 2022-23 Estimated Actual, due to the commencement of oversight by the Ombudsman under Part 5AA (Protected Entertainment Precincts) of the *Liquor Control Act 1988* on 24 December 2022.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
COMPLETED WORKS							
Asset Replacement - 2022-23 Program.....	255	255	255	-	-	-	-
NEW WORKS							
Asset Replacement							
2023-24 Program	208	-	-	208	-	-	-
2024-25 Program	208	-	-	-	208	-	-
2025-26 Program	208	-	-	-	-	208	-
2026-27 Program	208	-	-	-	-	-	208
Case Management Database - <i>Charitable Trusts Act 2022</i>	150	-	-	150	-	-	-
Complaints Management System - Legislated Reportable Conduct Scheme for Western Australia	250	-	-	250	-	-	-
Total Cost of Asset Investment Program.....	1,487	255	255	608	208	208	208
FUNDED BY							
Capital Appropriation			-	400	-	-	-
Drawdown from the Holding Account.....			208	208	208	208	208
Internal Funds and Balances.....			47	-	-	-	-
Total Funding			255	608	208	208	208

Financial Statements

Income Statement

Expenses

1. The increase in Total Cost of Services from the 2022-23 Budget, the 2022-23 Estimated Actual to the 2023-24 Budget Year is primarily due to funding provided for the Reportable Conduct Scheme for Western Australia.

INCOME STATEMENT ^(a) (Controlled)

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	8,909	9,573	10,276	11,272	11,579	11,759	12,092
Supplies and services	913	2,191	2,277	2,710	2,584	2,609	2,636
Accommodation	1,160	913	913	913	913	913	913
Depreciation and amortisation	255	316	237	319	369	369	286
Finance and interest costs	1	2	2	5	5	3	3
Other expenses	183	399	399	401	402	403	403
TOTAL COST OF SERVICES	11,421	13,394	14,104	15,620	15,852	16,056	16,333
Income							
Other revenue	2,582	2,720	2,720	2,745	2,766	2,766	2,766
Total Income	2,582	2,720	2,720	2,745	2,766	2,766	2,766
NET COST OF SERVICES	8,839	10,674	11,384	12,875	13,086	13,290	13,567
INCOME FROM GOVERNMENT							
Service appropriations	8,308	10,234	10,944	12,435	12,646	12,850	13,127
Resources received free of charge	308	440	440	440	440	440	440
TOTAL INCOME FROM GOVERNMENT	8,616	10,674	11,384	12,875	13,086	13,290	13,567
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(223)	-	-	-	-	-	-

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 66, 85 and 91 respectively.

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	294	345	247	247	247	247	247
Restricted cash	5	10	5	5	5	5	5
Holding Account receivables	208	208	208	208	208	208	208
Receivables	460	435	460	460	460	460	460
Other.....	16	-	16	16	16	16	16
Total current assets	983	998	936	936	936	936	936
NON-CURRENT ASSETS							
Holding Account receivables	2,036	2,144	2,065	2,176	2,337	2,498	2,576
Property, plant and equipment.....	172	240	279	306	310	314	335
Intangibles	209	434	188	473	308	143	61
Restricted cash	192	211	212	232	252	272	292
Total non-current assets	2,609	3,029	2,744	3,187	3,207	3,227	3,264
TOTAL ASSETS	3,592	4,027	3,680	4,123	4,143	4,163	4,200
CURRENT LIABILITIES							
Employee provisions	2,064	2,061	2,084	2,104	2,124	2,144	2,164
Payables	449	310	449	449	449	449	449
Borrowings and leases	12	17	21	24	24	22	19
Other.....	144	121	144	144	144	144	144
Total current liabilities	2,669	2,509	2,698	2,721	2,741	2,759	2,776
NON-CURRENT LIABILITIES							
Employee provisions	541	560	541	541	541	541	541
Borrowings and leases	13	40	53	53	33	13	11
Other.....	-	58	-	-	-	-	-
Total non-current liabilities	554	658	594	594	574	554	552
TOTAL LIABILITIES.....	3,223	3,167	3,292	3,315	3,315	3,313	3,328
EQUITY							
Contributed equity	1,267	1,535	1,286	1,706	1,726	1,748	1,770
Accumulated surplus/(deficit).....	(898)	(675)	(898)	(898)	(898)	(898)	(898)
Total equity	369	860	388	808	828	850	872
TOTAL LIABILITIES AND EQUITY	3,592	4,027	3,680	4,123	4,143	4,163	4,200

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	8,072	9,918	10,707	12,116	12,277	12,481	12,841
Capital appropriation	21	268	21	420	20	22	22
Holding Account drawdowns	208	208	208	208	208	208	208
Net cash provided by Government	8,301	10,394	10,936	12,744	12,505	12,711	13,071
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(8,853)	(9,553)	(10,256)	(11,252)	(11,559)	(11,739)	(12,072)
Supplies and services	(545)	(1,437)	(1,523)	(1,956)	(1,830)	(1,855)	(1,882)
Accommodation	(1,163)	(913)	(913)	(913)	(913)	(913)	(913)
GST payments	(291)	(271)	(271)	(271)	(271)	(271)	(271)
Finance and interest costs.....	(1)	(2)	(2)	(5)	(5)	(3)	(3)
Other payments.....	(324)	(713)	(713)	(715)	(716)	(717)	(717)
Receipts (b)							
GST receipts	365	271	271	271	271	271	271
Other receipts	2,659	2,720	2,720	2,745	2,766	2,766	2,766
Net cash from operating activities	(8,153)	(9,898)	(10,687)	(12,096)	(12,257)	(12,461)	(12,821)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(185)	(458)	(255)	(608)	(208)	(208)	(208)
Net cash from investing activities.....	(185)	(458)	(255)	(608)	(208)	(208)	(208)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(21)	(18)	(21)	(20)	(20)	(22)	(22)
Net cash from financing activities.....	(21)	(18)	(21)	(20)	(20)	(22)	(22)
NET INCREASE/(DECREASE) IN CASH HELD	(58)	20	(27)	20	20	20	20
Cash assets at the beginning of the reporting period	549	546	491	464	484	504	524
Cash assets at the end of the reporting period	491	566	464	484	504	524	544

(a) Full audited financial statements are published in the Office'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 (a)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
GST Receipts							
GST Input Credits	109	73	73	73	73	73	73
GST Receipts on Sales	256	198	198	198	198	198	198
Other Receipts							
Other Receipts	2,659	2,720	2,720	2,745	2,766	2,766	2,766
TOTAL	3,024	2,991	2,991	3,016	3,037	3,037	3,037

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