

# 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	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Legislative Council		
– Total Cost of Services .....	21,307	22,400
Legislative Assembly		
– Total Cost of Services .....	30,111	31,950
Parliamentary Services		
– Total Cost of Services .....	22,664	24,137
– Asset Investment Program .....	1,610	7,190
Parliamentary Commissioner for Administrative Investigations		
– Total Cost of Services .....	15,664	16,542
– Asset Investment Program .....	624	208



## Division 1 Parliament

### Part 1 Parliament

#### Appropriations, Expenses and Cash Assets

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>DELIVERY OF SERVICES</b>							
<b>Legislative Council</b>							
<b>Item 1 Net amount appropriated to deliver services .....</b>	6,301	6,174	6,175	<b>5,970</b>	5,956	6,076	6,192
<b>Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....</b>	13,551	13,597	14,077	<b>15,382</b>	15,224	15,610	16,004
Total appropriations provided to deliver services .....	19,852	19,771	20,252	<b>21,352</b>	21,180	21,686	22,196
<b>Legislative Assembly</b>							
<b>Item 2 Net amount appropriated to deliver services .....</b>	6,265	5,933	5,932	<b>5,848</b>	5,884	5,992	6,076
<b>Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....</b>	21,686	21,758	22,881	<b>24,806</b>	24,226	24,849	25,515
Total appropriations provided to deliver services .....	27,951	27,691	28,813	<b>30,654</b>	30,110	30,841	31,591
<b>Parliamentary Services</b>							
<b>Item 3 Net amount appropriated to deliver services .....</b>	19,798	21,287	21,436	<b>23,669</b>	23,287	23,164	23,633
Total appropriations provided to deliver services .....	19,798	21,287	21,436	<b>23,669</b>	23,287	23,164	23,633
<b>CAPITAL</b>							
<b>Legislative Council</b>							
<b>Item 97 Capital Appropriation .....</b>	19	50	20	<b>19</b>	20	21	21
<b>Legislative Assembly</b>							
<b>Item 98 Capital Appropriation .....</b>	18	18	14	<b>14</b>	14	17	17
<b>Parliamentary Services</b>							
<b>Item 99 Capital Appropriation .....</b>	1,516	2,053	1,627	<b>2,127</b>	1,523	1,525	1,523
Total Capital Appropriation .....	1,553	2,121	1,661	<b>2,160</b>	1,557	1,563	1,561
<b>GRAND TOTAL .....</b>	<b>69,154</b>	<b>70,870</b>	<b>72,162</b>	<b>77,835</b>	<b>76,134</b>	<b>77,254</b>	<b>78,981</b>



# Division 1 **Legislative Council**

## Part 1 **Parliament**

### Appropriations, Expenses and Cash Assets

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>DELIVERY OF SERVICES</b>							
Item 1 Net amount appropriated to deliver services .....	6,301	6,174	6,175	5,970	5,956	6,076	6,192
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975.....	13,551	13,597	14,077	15,382	15,224	15,610	16,004
Total appropriations provided to deliver services .....	19,852	19,771	20,252	21,352	21,180	21,686	22,196
<b>CAPITAL</b>							
Item 97 Capital Appropriation .....	19	50	20	19	20	21	21
<b>TOTAL APPROPRIATIONS</b> .....	19,871	19,821	20,272	21,371	21,200	21,707	22,217
<b>EXPENSES</b>							
Total Cost of Services .....	19,858	20,823	21,307	22,400	22,228	22,734	23,244
Net Cost of Services <sup>(a)</sup> .....	19,858	20,823	21,307	22,400	22,228	22,734	23,244
<b>CASH ASSETS</b> <sup>(b)</sup> .....	6,153	5,024	6,153	6,153	6,153	6,153	6,153

(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 2023-24 Budget to Parliament on 11 May 2023, are outlined below:

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
Salaries and Allowances Tribunal .....	480	1,681	1,119	1,144	1,144

### 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"> <li>1. Support the Chamber Operations of the Legislative Council</li> <li>2. Support the Committees of the Legislative Council</li> </ol>

## Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	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.....	1,878	2,116	2,120	2,161	2174	2213	2,226
2. Support the Committees of the Legislative Council.....	3,331	3,963	3,963	3,744	3,773	3,854	3,957
3. Other Services <sup>(a)</sup> .....	1,098	1,147	1,147	1,113	1,057	1,057	1,057
4. Salaries and Allowances Act 1975 .....	13,551	13,597	14,077	15,382	15,224	15,610	16,004
<b>Total Cost of Services.....</b>	<b>19,858</b>	<b>20,823</b>	<b>21,307</b>	<b>22,400</b>	<b>22,228</b>	<b>22,734</b>	<b>23,244</b>

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

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
<b>Outcome: The Legislative Council Members' requirements are met:</b>					
Average Member rating for procedural advice:					
House <sup>(b)</sup> .....	95%	85%	85%	85%	
Committees <sup>(b)</sup> .....	92%	85%	85%	85%	
Average Member rating for administrative support <sup>(b)</sup> .....	89%	85%	85%	85%	
Proportion of Parliamentary documents produced and delivered within agreed timeframes established by the House <sup>(c)</sup> .....	100%	100%	100%	100%	

(a) Further detail in support of the key effectiveness indicators is provided in the 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 <sup>(a)</sup>

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 1,878	\$'000 2,116	\$'000 2,120	\$'000 2,161	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	1,878	2,116	2,120	2,161	
<b>Employees (Full-Time Equivalents) .....</b>	<b>12</b>	<b>11</b>	<b>11</b>	<b>12</b>	
<b>Efficiency Indicators</b>					
Average cost per Legislative Council Member per sitting <sup>(b)</sup> .....	\$915	\$933	\$853	\$1,298	1

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

(b) The number of sitting days varies from year to year. In 2022-23, the Legislative Council sat for 60 days. The 2023-24 Budget was estimated to be 63 days and was subsequently revised to 69 days for the 2023-24 Estimated Actual. In 2024-25, the House is expected to sit for 45 days, due to the election. There are currently 36 Members of the Legislative Council and 37 Members will be elected at the 2025 State General Election.

## Explanation of Significant Movements

(Notes)

- The increase in sitting days in 2023-24 Estimated Actuals (69 days) relative to the sitting days estimated in the 2023-24 Budget (63 days) has resulted in greater efficiency in the indicator.

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	3,331	3,963	3,963	3,744	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	3,331	3,963	3,963	3,744	
<b>Employees (Full-Time Equivalents) .....</b>	16	21	21	20	
<b>Efficiency Indicators</b>					
Average cost of providing procedural and administrative support to each committee <sup>(b)</sup> .....	\$370	\$440	\$440	\$416	

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

(b) Costs have been calculated on nine committees. It is acknowledged that the House establishes the number of committees, and the Department incurs significant fixed costs, irrespective of the number of committees.

## Financial Statements

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

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	17,109	18,097	18,577	20,000	19,924	20,425	20,931
Grants and subsidies <sup>(c)</sup> .....	101	101	101	110	9	9	9
Supplies and services .....	2,082	2,291	2,291	2,175	2,181	2,182	2,186
Accommodation .....	426	224	224	-	-	-	-
Depreciation and amortisation .....	18	17	20	20	20	20	20
Finance and interest costs .....	1	2	3	4	3	2	2
Other expenses .....	121	91	91	91	91	96	96
<b>TOTAL COST OF SERVICES .....</b>	19,858	20,823	21,307	22,400	22,228	22,734	23,244
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	19,852	19,771	20,252	21,352	21,180	21,686	22,196
Resources received free of charge .....	1,197	1,052	1,052	1,048	1,048	1,048	1,048
Other revenue <sup>(d)</sup> .....	13	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	21,062	20,823	21,304	22,400	22,228	22,734	23,244
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	1,204	-	(3)	-	-	-	-

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 28, 32 and 32 respectively.

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

(d) Other Revenue for the 2022-23 Actual represents contributions for the Parliamentary History Research Project by the other Parliamentary Departments.

**DETAILS OF CONTROLLED GRANTS AND SUBSIDIES**

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
Commonwealth Parliamentary Association (CPA) Grant <sup>(a)</sup> .....	101	101	101	110	9	9	9
<b>TOTAL</b> .....	101	101	101	110	9	9	9

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

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	6,073	4,932	6,073	6,073	6,073	6,073	6,073
Receivables .....	145	35	145	145	145	145	145
Other.....	151	96	151	151	151	151	151
Total current assets.....	6,369	5,063	6,369	6,369	6,369	6,369	6,369
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	240	257	257	277	297	317	337
Property, plant and equipment.....	251	261	281	288	268	275	255
Restricted cash .....	80	92	80	80	80	80	80
Total non-current assets.....	571	610	618	645	645	672	672
<b>TOTAL ASSETS</b> .....	6,940	5,673	6,987	7,014	7,014	7,041	7,041
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	993	870	993	993	993	993	993
Payables .....	100	73	100	100	100	100	100
Borrowings and leases .....	10	18	15	22	21	22	14
Total current liabilities.....	1,103	961	1,108	1,115	1,114	1,115	1,107
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	75	108	75	75	75	75	75
Borrowings and leases .....	4	5	29	30	11	16	3
Total non-current liabilities.....	79	113	104	105	86	91	78
<b>TOTAL LIABILITIES</b> .....	1,182	1,074	1,212	1,220	1,200	1,206	1,185
<b>EQUITY</b>							
Contributed equity.....	(1,304)	(1,289)	(1,284)	(1,265)	(1,245)	(1,224)	(1,203)
Accumulated surplus/(deficit).....	6,885	5,711	6,882	6,882	6,882	6,882	6,882
Reserves .....	177	177	177	177	177	177	177
<b>Total equity</b> .....	5,758	4,599	5,775	5,794	5,814	5,835	5,856
<b>TOTAL LIABILITIES AND EQUITY</b> .....	6,940	5,673	6,987	7,014	7,014	7,041	7,041

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



**STATEMENT OF CASHFLOWS (a)**  
**(Controlled)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	19,835	19,754	20,235	21,332	21,160	21,666	22,176
Capital appropriation.....	19	50	20	19	20	21	21
Other.....	13	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>19,867</b>	<b>19,804</b>	<b>20,255</b>	<b>21,351</b>	<b>21,180</b>	<b>21,687</b>	<b>22,197</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(17,121)	(18,097)	(18,577)	(20,000)	(19,924)	(20,425)	(20,931)
Grants and subsidies .....	(101)	(101)	(101)	(110)	(9)	(9)	(9)
Supplies and services .....	(946)	(1,237)	(1,237)	(1,120)	(1,126)	(1,126)	(1,130)
Accommodation .....	(459)	(220)	(220)	-	-	-	-
GST payments.....	(157)	(130)	(130)	(130)	(130)	(130)	(130)
Finance and interest costs.....	(1)	(2)	(3)	(4)	(3)	(2)	(2)
Other payments.....	(87)	(97)	(97)	(98)	(98)	(104)	(104)
<b>Receipts (b)</b>							
GST receipts.....	152	130	130	130	130	130	130
<b>Net cash from operating activities.....</b>	<b>(18,720)</b>	<b>(19,754)</b>	<b>(20,235)</b>	<b>(21,332)</b>	<b>(21,160)</b>	<b>(21,666)</b>	<b>(22,176)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(18)	(50)	(20)	(19)	(20)	(21)	(21)
<b>Net cash from financing activities .....</b>	<b>(18)</b>	<b>(50)</b>	<b>(20)</b>	<b>(19)</b>	<b>(20)</b>	<b>(21)</b>	<b>(21)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>1,129</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	5,024	5,024	6,153	6,153	6,153	6,153	6,153
<b>Cash assets at the end of the reporting period .....</b>	<b>6,153</b>	<b>5,024</b>	<b>6,153</b>	<b>6,153</b>	<b>6,153</b>	<b>6,153</b>	<b>6,153</b>

(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)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>GST Receipts</b>							
GST Input Credits .....	141	130	130	130	130	130	130
GST Receipts on Sales .....	11	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>152</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>

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

# Division 1 **Legislative Assembly**

## Part 1 **Parliament**

### Appropriations, Expenses and Cash Assets

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>DELIVERY OF SERVICES</b>							
Item 2 Net amount appropriated to deliver services .....	6,265	5,933	5,932	<b>5,848</b>	5,884	5,992	6,076
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	21,686	21,758	22,881	<b>24,806</b>	24,226	24,849	25,515
Total appropriations provided to deliver services .....	27,951	27,691	28,813	<b>30,654</b>	30,110	30,841	31,591
<b>CAPITAL</b>							
Item 98 Capital Appropriation .....	18	18	14	<b>14</b>	14	17	17
<b>TOTAL APPROPRIATIONS</b> .....	<b>27,969</b>	<b>27,709</b>	<b>28,827</b>	<b>30,668</b>	<b>30,124</b>	<b>30,858</b>	<b>31,608</b>
<b>EXPENSES</b>							
Total Cost of Services .....	28,377	28,991	30,111	<b>31,950</b>	31,406	32,137	32,887
Net Cost of Services <sup>(a)</sup> .....	28,375	28,991	30,111	<b>31,950</b>	31,406	32,137	32,887
<b>CASH ASSETS</b> <sup>(b)</sup> .....	<b>8,301</b>	<b>7,181</b>	<b>8,301</b>	<b>8,301</b>	<b>8,301</b>	<b>8,301</b>	<b>8,301</b>

(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 2023-24 Budget to Parliament on 11 May 2023, are outlined below:

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
2024-25 Streamlined Budget Process Incentive Funding.....	-	157	-	-	-
Salaries and Allowances Tribunal .....	1,123	2,978	1,852	1,916	1,945

## 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	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Support the Operations of the Legislative Assembly .....	5,218	5,937	5,934	5,848	5,783	5,891	5,975
2. Other Services .....	1,357	1,296	1,296	1,296	1,397	1,397	1,397
3. <i>Salaries and Allowances Act 1975</i> .....	21,802	21,758	22,881	24,806	24,226	24,849	25,515
<b>Total Cost of Services</b> .....	<b>28,377</b>	<b>28,991</b>	<b>30,111</b>	<b>31,950</b>	<b>31,406</b>	<b>32,137</b>	<b>32,887</b>

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

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
<b>Outcome: Legislative Assembly Members' requirements are met:</b>					
Average Members' rating for advice <sup>(b)</sup> .....	94.7%	90%	90%	90%	
Average Members' rating for administrative support <sup>(b)</sup> .....	95.1%	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 <sup>(a)</sup>

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	5,218	5,937	5,934	5,848	
<i>Less Income</i> .....	nil	nil	nil	nil	
Net Cost of Service .....	5,218	5,937	5,934	5,848	
<b>Employees (Full-Time Equivalents)</b> .....	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	
<b>Efficiency Indicators</b>					
Average cost per Member of the Legislative Assembly .....	\$88,451	\$100,627	\$100,576	\$99,119	

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

## Financial Statements

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

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	25,285	25,779	26,901	28,942	28,442	29,167	29,914
Grants and subsidies <sup>(c)</sup> .....	-	-	-	-	101	101	101
Supplies and services .....	2,418	2,855	2,857	2,890	2,738	2,738	2,742
Accommodation .....	523	239	239	-	-	-	-
Depreciation and amortisation .....	17	16	14	15	16	16	16
Finance and interest costs .....	1	2	1	2	5	4	3
Other expenses .....	133	100	99	101	104	111	111
<b>TOTAL COST OF SERVICES</b> .....	<b>28,377</b>	<b>28,991</b>	<b>30,111</b>	<b>31,950</b>	<b>31,406</b>	<b>32,137</b>	<b>32,887</b>
<b>Income</b>							
Other revenue .....	2	-	-	-	-	-	-
<b>Total Income</b> .....	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET COST OF SERVICES</b> .....	<b>28,375</b>	<b>28,991</b>	<b>30,111</b>	<b>31,950</b>	<b>31,406</b>	<b>32,137</b>	<b>32,887</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	27,951	27,691	28,813	30,654	30,110	30,841	31,591
Resources received free of charge .....	1,365	1,300	1,300	1,296	1,296	1,296	1,296
Other revenues .....	44	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT</b> .....	<b>29,360</b>	<b>28,991</b>	<b>30,113</b>	<b>31,950</b>	<b>31,406</b>	<b>32,137</b>	<b>32,887</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>985</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 28, 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

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Commonwealth Parliamentary Association (CPA) <sup>(a)</sup> .....	-	-	-	-	101	101	101
<b>TOTAL</b> .....	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101</b>	<b>101</b>	<b>101</b>

(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 the 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)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CURRENT ASSETS</b>							
Cash assets.....	8,216	7,094	8,216	8,216	8,216	8,216	8,216
Receivables.....	91	34	91	91	91	91	91
Other.....	65	13	65	65	65	65	65
<b>Total current assets.....</b>	<b>8,372</b>	<b>7,141</b>	<b>8,372</b>	<b>8,372</b>	<b>8,372</b>	<b>8,372</b>	<b>8,372</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	588	604	604	619	635	651	667
Property, plant and equipment.....	1,184	1,205	1,174	1,237	1,221	1,205	1,189
Restricted cash.....	85	87	85	85	85	85	85
<b>Total non-current assets.....</b>	<b>1,857</b>	<b>1,896</b>	<b>1,863</b>	<b>1,941</b>	<b>1,941</b>	<b>1,941</b>	<b>1,941</b>
<b>TOTAL ASSETS.....</b>	<b>10,229</b>	<b>9,037</b>	<b>10,235</b>	<b>10,313</b>	<b>10,313</b>	<b>10,313</b>	<b>10,313</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	1,053	904	1,053	1,053	1,053	1,053	1,053
Payables.....	147	75	147	147	147	147	147
Borrowings and leases.....	12	17	11	18	18	18	18
<b>Total current liabilities.....</b>	<b>1,212</b>	<b>996</b>	<b>1,211</b>	<b>1,218</b>	<b>1,218</b>	<b>1,218</b>	<b>1,218</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	87	66	87	87	87	87	87
Borrowings and leases.....	9	24	1	56	42	27	11
<b>Total non-current liabilities.....</b>	<b>96</b>	<b>90</b>	<b>88</b>	<b>143</b>	<b>129</b>	<b>114</b>	<b>98</b>
<b>TOTAL LIABILITIES.....</b>	<b>1,308</b>	<b>1,086</b>	<b>1,299</b>	<b>1,361</b>	<b>1,347</b>	<b>1,332</b>	<b>1,316</b>
<b>EQUITY</b>							
Contributed equity.....	(1,959)	(1,944)	(1,946)	(1,930)	(1,916)	(1,901)	(1,885)
Accumulated surplus/(deficit).....	10,110	9,125	10,112	10,112	10,112	10,112	10,112
Reserves.....	770	770	770	770	770	770	770
<b>Total equity.....</b>	<b>8,921</b>	<b>7,951</b>	<b>8,936</b>	<b>8,952</b>	<b>8,966</b>	<b>8,981</b>	<b>8,997</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>10,229</b>	<b>9,037</b>	<b>10,235</b>	<b>10,313</b>	<b>10,313</b>	<b>10,313</b>	<b>10,313</b>

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

**STATEMENT OF CASHFLOWS (a)**  
**(Controlled)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	27,934	27,675	28,797	30,639	30,094	30,825	31,575
Capital appropriation.....	18	18	14	14	14	17	17
Other.....	44	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>27,996</b>	<b>27,693</b>	<b>28,811</b>	<b>30,653</b>	<b>30,108</b>	<b>30,842</b>	<b>31,592</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(25,096)	(25,766)	(26,888)	(28,929)	(28,429)	(29,154)	(29,901)
Grants and subsidies .....	-	-	-	-	(101)	(101)	(101)
Supplies and services.....	(1,090)	(1,560)	(1,560)	(1,597)	(1,444)	(1,444)	(1,448)
Accommodation.....	(523)	(239)	(239)	-	-	-	-
GST payments.....	(171)	(115)	(115)	(115)	(115)	(115)	(115)
Finance and interest costs.....	(1)	(2)	(1)	(2)	(5)	(4)	(3)
Other payments.....	(157)	(108)	(109)	(111)	(115)	(122)	(122)
<b>Receipts (b)</b>							
GST receipts.....	177	115	115	115	115	115	115
Other receipts.....	2	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(26,859)</b>	<b>(27,675)</b>	<b>(28,797)</b>	<b>(30,639)</b>	<b>(30,094)</b>	<b>(30,825)</b>	<b>(31,575)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(17)	(18)	(14)	(14)	(14)	(17)	(17)
<b>Net cash from financing activities .....</b>	<b>(17)</b>	<b>(18)</b>	<b>(14)</b>	<b>(14)</b>	<b>(14)</b>	<b>(17)</b>	<b>(17)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>							
	1,120	-	-	-	-	-	-
Cash assets at the beginning of the reporting period .....	7,181	7,181	8,301	8,301	8,301	8,301	8,301
<b>Cash assets at the end of the reporting period .....</b>	<b>8,301</b>	<b>7,181</b>	<b>8,301</b>	<b>8,301</b>	<b>8,301</b>	<b>8,301</b>	<b>8,301</b>

- (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)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>GST Receipts</b>							
GST Input Credits .....	165	115	115	115	115	115	115
GST Receipts on Sales .....	12	-	-	-	-	-	-
<b>Other Receipts</b>							
Other Receipts.....	2	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>179</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>

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

# Division 1 **Parliamentary Services**

## Part 1 **Parliament**

### Appropriations, Expenses and Cash Assets

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 3 Net amount appropriated to deliver services .....	19,798	21,287	21,436	23,669	23,287	23,164	23,633
Total appropriations provided to deliver services .....	19,798	21,287	21,436	23,669	23,287	23,164	23,633
<b>CAPITAL</b>							
Item 99 Capital Appropriation .....	1,516	2,053	1,627	2,127	1,523	1,525	1,523
<b>TOTAL APPROPRIATIONS</b> .....	21,314	23,340	23,063	25,796	24,810	24,689	25,156
<b>EXPENSES</b>							
Total Cost of Services .....	20,676	21,746	22,664	24,137	23,325	23,202	24,521
Net Cost of Services <sup>(a)</sup> .....	20,651	21,746	22,664	24,137	23,325	23,202	24,521
<b>CASH ASSETS</b> <sup>(b)</sup> .....	3,007	2,671	3,007	3,007	3,007	3,007	3,007

(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 2023-24 Budget to Parliament on 11 May 2023, are outlined below:

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>New Initiative</b>					
Parliamentary Information Management System.....	-	-	-	-	850
<b>Other</b>					
2024-25 Streamlined Budget Process Incentive Funding .....	-	563	-	-	-
Depreciation Increase .....	767	939	780	206	249
Government Office Accommodation.....	147	391	445	500	500

### Significant Issues Impacting the Agency

1. A total of \$6.6 million, including capital funding of \$5.7 million, has been allocated from the Digital Capability Fund to modernise the Parliamentary Information Management System. The new system will replace the existing system, which has been in operation for over 20 years, and will improve productivity, capability, security and mitigate risk.
2. New office accommodation at 2 Parliament Place is now occupied by staff from the Legislative Assembly, Legislative Council and Parliamentary Services Department. Accommodation expenses for all three departments have been amalgamated and now sit within the Department's budget. Additional funding has been transferred from Finance to cover the increased leasing costs associated with the relocation.

3. Depreciation costs have increased over the forward estimates period in line with capital investment on accessibility works in the Parliament House precinct and the Department's Finance System.
4. Maintenance of the historic Parliament House building often requires additional capital expenditure that cannot be funded from the Department's rolling Asset Investment Program. In the 2024-25 Budget, capital funding of \$2.9 million has been provided to replace a large air-conditioning chiller unit located on the roof of Parliament House that services the Chambers of Parliament, and to digitise the Parliament's broadcasting and voting system.

## Outcomes, Services and Key Performance Information

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

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

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

### Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Provision of Infrastructure and Facilities .....	8,109	8,819	9,733	11,120	10,724	10,376	10,966
2. Provision of Information and Services .....	12,567	12,927	12,931	13,017	12,601	12,826	13,555
<b>Total Cost of Services .....</b>	<b>20,676</b>	<b>21,746</b>	<b>22,664</b>	<b>24,137</b>	<b>23,325</b>	<b>23,202</b>	<b>24,521</b>

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

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
<b>Outcome: Infrastructure, facilities, information and services that meet the needs of stakeholders:</b>					
Average Member rating of infrastructure and facilities .....	96.8%	90%	90%	90%	
Availability of infrastructure and facilities .....	99.5%	95%	95%	95%	
Average Member rating of information and services .....	98.6%	90%	90%	90%	
Availability of information and services .....	99.8%	90%	90%	90%	
Average Presiding Officer and staff rating for infrastructure, facilities, information and services .....	96.8%	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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	8,109	8,819	9,733	11,120	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	8,109	8,819	9,733	11,120	
<b>Employees (Full-Time Equivalents) .....</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	
<b>Efficiency Indicators</b>					
Average cost per Member of Parliament and Chamber Departments' employee for providing infrastructure and facilities <sup>(a)</sup> .....	\$54,451	\$55,465	\$61,214	\$69,500	1
Percentage of variable costs expended to maintain Parliament House building and grounds <sup>(b)</sup> .....	26%	21%	22%	34%	

(a) The number of Members and Chamber Departments' employees used in these calculations was 149 for the 2022-23 Actual, 159 for the 2023-24 Budget and 2023-24 Estimated Actual, and 160 for the 2024-25 Budget Target.

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

### Explanation of Significant Movements

(Notes)

- The increase in the Total Cost of Service and average cost from 2023-24 Budget to the 2024-25 Budget Target is predominately due to an increase in accommodation leasing costs, which now include the leasing costs for the Legislative Assembly and the Legislative Council following the move into accommodation at 2 Parliament Place, and an increase in depreciation costs attributable to capitalised infrastructure works and the Department's finance system.

### 2. Provision of Information and Services

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	12,567	12,927	12,931	13,017	
Less Income .....	25	nil	nil	nil	
Net Cost of Service .....	12,542	12,927	12,931	13,017	
<b>Employees (Full-Time Equivalents) .....</b>	<b>91</b>	<b>91</b>	<b>91</b>	<b>91</b>	
<b>Efficiency Indicators</b>					
Average cost per Member of Parliament and Chamber Departments' employee for providing information and services on non-sitting days <sup>(a)</sup> .....	\$61,970	\$58,201	\$56,124	\$63,514	1
Average cost of services per sitting day <sup>(b)</sup> .....	\$55,670	\$58,303	\$58,076	\$63,439	1
Average cost per student/member of the public to promote knowledge and awareness of the work of the Parliament .....	\$20.36	\$24.93	\$23.07	\$23.77	1

(a) The number of Members and Chamber Departments' employees used in these calculations was 149 in 2022-23 Actual, 159 in 2023-24 Budget and 2023-24 Estimated Actual, and 160 in the 2024-25 Budget Target.

(b) The number of sitting days used in these calculations was 60 for 2022-23 Actual, 64 for 2023-24 Budget and 2023-24 Estimated Actual, and 45 for the 2024-25 Budget Target.

### Explanation of Significant Movements

(Notes)

- The reduction of sitting days in 2024-25 (an election year) has caused an increase in all the efficiency indicators in the 2024-25 Budget Target compared to the 2023-24 Estimated Actual and the 2023-24 Budget.

## Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Furniture and Equipment - Parliament House - Heritage Conservation.....	3,906	1,906	500	500	500	500	500
Infrastructure and Equipment - Asset Refurbishment and Replacement Program.....	24,934	20,329	1,110	1,605	1,000	1,000	1,000
<b>NEW WORKS</b>							
Information and Communication Systems							
Parliament House Digital Upgrade.....	1,800	-	-	1,800	-	-	-
Parliamentary Information Management System.....	5,705	-	-	2,235	2,045	1,425	-
Infrastructure and Equipment - Air-conditioning Chiller .....	1,050	-	-	1,050	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>37,395</b>	<b>22,235</b>	<b>1,610</b>	<b>7,190</b>	<b>3,545</b>	<b>2,925</b>	<b>1,500</b>
<b>FUNDED BY</b>							
Capital Appropriation.....			1,610	2,105	1,500	1,500	1,500
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....			-	2,850	-	-	-
Digital Capability Fund.....			-	2,235	2,045	1,425	-
<b>Total Funding.....</b>			<b>1,610</b>	<b>7,190</b>	<b>3,545</b>	<b>2,925</b>	<b>1,500</b>

## Financial Statements

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

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	12,924	13,661	13,661	14,030	14,108	14,455	14,810
Grants and subsidies <sup>(c)</sup> .....	2	5	5	5	5	5	5
Supplies and services .....	3,140	3,210	3,210	3,001	2,732	2,754	3,674
Accommodation .....	2,248	2,770	2,917	4,201	3,702	3,777	3,777
Depreciation and amortisation .....	2,120	1,867	2,636	2,662	2,538	1,965	2,008
Finance and interest costs .....	1	1	3	4	4	2	3
Other expenses .....	241	232	232	234	236	244	244
<b>TOTAL COST OF SERVICES</b> .....	<b>20,676</b>	<b>21,746</b>	<b>22,664</b>	<b>24,137</b>	<b>23,325</b>	<b>23,202</b>	<b>24,521</b>
<b>Income</b>							
Other revenue <sup>(d)</sup> .....	25	-	-	-	-	-	-
<b>Total Income</b> .....	<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET COST OF SERVICES</b> .....	<b>20,651</b>	<b>21,746</b>	<b>22,664</b>	<b>24,137</b>	<b>23,325</b>	<b>23,202</b>	<b>24,521</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	19,798	21,287	21,436	23,669	23,287	23,164	23,633
Resources received free of charge .....	9	30	30	38	38	38	38
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	-	2,850	-	-	-
Other revenues .....	1,316	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT</b> .....	<b>21,123</b>	<b>21,317</b>	<b>21,466</b>	<b>26,557</b>	<b>23,325</b>	<b>23,202</b>	<b>23,671</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>472</b>	<b>(429)</b>	<b>(1,198)</b>	<b>2,420</b>	<b>-</b>	<b>-</b>	<b>(850)</b>

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 114, 114 and 114 respectively.

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

(d) Other revenue for the 2022-23 Actual includes the contribution towards specific projects requested by the Chamber Departments, and funding transferred from Finance for costs associated with new accommodation at 2 Parliament Place, West Perth.

### DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	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
<b>TOTAL</b> .....	<b>2</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

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

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CURRENT ASSETS</b>							
Cash assets.....	2,703	2,401	2,703	2,703	2,703	2,703	2,703
Receivables.....	280	186	280	280	280	280	280
Other.....	819	605	819	819	819	819	819
<b>Total current assets.....</b>	<b>3,802</b>	<b>3,192</b>	<b>3,802</b>	<b>3,802</b>	<b>3,802</b>	<b>3,802</b>	<b>3,802</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	21,525	23,392	23,392	26,054	28,592	30,557	32,565
Property, plant and equipment.....	93,539	85,567	92,637	95,839	95,640	95,902	96,156
Intangibles.....	2	(79)	657	2,752	4,640	6,065	6,065
Restricted cash.....	304	270	304	304	304	304	304
Other.....	94	108	94	94	94	94	94
<b>Total non-current assets.....</b>	<b>115,464</b>	<b>109,258</b>	<b>117,084</b>	<b>125,043</b>	<b>129,270</b>	<b>132,922</b>	<b>135,184</b>
<b>TOTAL ASSETS.....</b>	<b>119,266</b>	<b>112,450</b>	<b>120,886</b>	<b>128,845</b>	<b>133,072</b>	<b>136,724</b>	<b>138,986</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	3,462	2,553	3,462	3,462	3,462	3,462	3,462
Payables.....	326	612	326	326	326	326	326
Borrowings and leases.....	10	3	23	26	25	23	24
Other.....	53	-	53	53	53	53	53
<b>Total current liabilities.....</b>	<b>3,851</b>	<b>3,168</b>	<b>3,864</b>	<b>3,867</b>	<b>3,866</b>	<b>3,864</b>	<b>3,865</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	160	132	160	160	160	160	160
Borrowings and leases.....	4	-	36	32	10	16	42
<b>Total non-current liabilities.....</b>	<b>164</b>	<b>132</b>	<b>196</b>	<b>192</b>	<b>170</b>	<b>176</b>	<b>202</b>
<b>TOTAL LIABILITIES.....</b>	<b>4,015</b>	<b>3,300</b>	<b>4,060</b>	<b>4,059</b>	<b>4,036</b>	<b>4,040</b>	<b>4,067</b>
<b>EQUITY</b>							
Contributed equity.....	26,432	31,805	28,488	33,280	36,849	39,800	42,173
Accumulated surplus/(deficit).....	16,860	12,641	15,662	18,082	18,082	18,082	17,232
Reserves.....	71,959	64,704	72,676	73,424	74,105	74,802	75,514
<b>Total equity.....</b>	<b>115,251</b>	<b>109,150</b>	<b>116,826</b>	<b>124,786</b>	<b>129,036</b>	<b>132,684</b>	<b>134,919</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>119,266</b>	<b>112,450</b>	<b>120,886</b>	<b>128,845</b>	<b>133,072</b>	<b>136,724</b>	<b>138,986</b>

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

**STATEMENT OF CASHFLOWS (a)**  
**(Controlled)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	17,870	19,420	19,569	21,007	20,749	21,199	21,625
Capital appropriation.....	1,516	2,053	1,627	2,127	1,523	1,525	1,523
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	-	2,850	-	-	-
Digital Capability Fund .....	427	429	429	2,665	2,045	1,425	850
Other.....	1,369	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>21,182</b>	<b>21,902</b>	<b>21,625</b>	<b>28,649</b>	<b>24,317</b>	<b>24,149</b>	<b>23,998</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(12,016)	(13,661)	(13,661)	(14,030)	(14,108)	(14,455)	(14,810)
Grants and subsidies .....	(2)	(5)	(5)	(5)	(5)	(5)	(5)
Supplies and services .....	(3,456)	(3,193)	(3,193)	(2,984)	(2,715)	(2,737)	(3,657)
Accommodation.....	(2,278)	(2,740)	(2,887)	(4,163)	(3,664)	(3,739)	(3,739)
GST payments.....	(785)	(565)	(565)	(565)	(565)	(565)	(565)
Finance and interest costs.....	(1)	(1)	(3)	(4)	(4)	(2)	(3)
Other payments .....	(198)	(249)	(249)	(251)	(253)	(261)	(261)
<b>Receipts (b)</b>							
GST receipts.....	550	565	565	565	565	565	565
Other receipts .....	25	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(18,161)</b>	<b>(19,849)</b>	<b>(19,998)</b>	<b>(21,437)</b>	<b>(20,749)</b>	<b>(21,199)</b>	<b>(22,475)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(2,673)	(2,036)	(1,610)	(7,190)	(3,545)	(2,925)	(1,500)
<b>Net cash from investing activities .....</b>	<b>(2,673)</b>	<b>(2,036)</b>	<b>(1,610)</b>	<b>(7,190)</b>	<b>(3,545)</b>	<b>(2,925)</b>	<b>(1,500)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(12)	(17)	(17)	(22)	(23)	(25)	(23)
<b>Net cash from financing activities .....</b>	<b>(12)</b>	<b>(17)</b>	<b>(17)</b>	<b>(22)</b>	<b>(23)</b>	<b>(25)</b>	<b>(23)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>336</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	2,671	2,671	3,007	3,007	3,007	3,007	3,007
<b>Cash assets at the end of the reporting period .....</b>	<b>3,007</b>	<b>2,671</b>	<b>3,007</b>	<b>3,007</b>	<b>3,007</b>	<b>3,007</b>	<b>3,007</b>

(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)**

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>GST Receipts</b>							
GST Input Credits.....	550	565	565	565	565	565	565
<b>Other Receipts</b>							
Other Receipts.....	25	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>575</b>	<b>565</b>	<b>565</b>	<b>565</b>	<b>565</b>	<b>565</b>	<b>565</b>

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

Division 2

# Parliamentary Commissioner for Administrative Investigations

Part 1

Parliament

## Appropriations, Expenses and Cash Assets

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 4 Net amount appropriated to deliver services .....	10,258	11,744	11,745	12,267	12,144	12,413	12,636
<b>Amount Authorised by Other Statutes - Parliamentary Commissioner Act 1971 .....</b>	686	691	737	751	776	794	812
Total appropriations provided to deliver services .....	10,944	12,435	12,482	13,018	12,920	13,207	13,448
<b>CAPITAL</b>							
Item 100 Capital Appropriation .....	21	420	416	17	18	19	20
<b>TOTAL APPROPRIATIONS .....</b>	10,965	12,855	12,898	13,035	12,938	13,226	13,468
<b>EXPENSES</b>							
Total Cost of Services .....	12,610	15,620	15,664	16,542	16,352	16,645	16,893
Net Cost of Services <sup>(a)</sup> .....	9,925	12,875	12,919	13,776	13,586	13,879	13,888
<b>CASH ASSETS <sup>(b)</sup> .....</b>	1,720	484	1,724	1,426	1,220	1,008	1,028

(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 2023-24 Budget to Parliament on 11 May 2023, are outlined below:

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>New Initiatives</b>					
Introduction of the Alternative Electricity Services Regulatory Framework and Legislative Changes to the <i>Electricity Industry Act 2004</i> .....	-	318	226	232	239
Western Australian Public Sector Learning Initiative .....	-	-	(9)	(18)	(20)
<b>Other</b>					
2024-25 Streamlined Budget Process Incentive Funding .....	-	319	-	-	-
Salaries and Allowances Tribunal .....	46	56	81	99	117

## 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 2023-24, the Office anticipates that 95% of complaints will be resolved within three months and, as at 30 June 2024, the average age of complaints will be 41 days, compared to 173 days at 30 June 2007. Further, at 30 June 2024, the percentage of allegations on hand less than three months old will be 90%, compared to 33% at 30 June 2007.
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 2023-24, the Office anticipates that the cost of resolving complaints will be 45% lower than in 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 2023-24, the Office anticipates that the percentage of recommendations accepted will be 100%. This would be the 17<sup>th</sup> 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 2023-24, the Office tabled in Parliament *A report on giving effect to the recommendations arising from the Investigation into family and domestic violence and suicide*.
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 2023-24, 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). The Scheme commenced on 1 January 2023 and expanded on 1 January 2024, 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 Parliamentary Commissioner 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	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	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 .....	12,610	15,620	15,664	16,542	16,352	16,645	16,893
<b>Total Cost of Services</b> .....	12,610	15,620	15,664	16,542	16,352	16,645	16,893

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

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
<b>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:</b>					
Where the Ombudsman made recommendations to improve practices or procedures, the percentage of recommendations accepted by agencies ....	100%	100%	100%	100%	
Number of improvements to practices or procedures as a result of Ombudsman action.....	75	100	29	100	1
Where the Ombudsman made recommendations regarding reportable conduct, the percentage of recommendations accepted by relevant entities .....	n.a.	100%	n.a.	100%	2
Number of actions taken by relevant entities to prevent reportable conduct .....	26	51	40	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)

- The 2023-24 Estimated Actual is lower than the 2023-24 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. The number of improvements made by agencies varies significantly from year to year and is difficult to accurately predict. The reduction from the 2022-23 Actual to the 2023-24 Estimated Actual (75 to 29) is consistent with large variations seen in previous years.
- The Reportable Conduct Scheme (the Scheme) for Western Australia commenced on 1 January 2023. From 1 January 2024, the jurisdiction of the Scheme expanded significantly to include the disability sector and religious organisations, and the scope of Scheme expanded across all eligible agencies to include a range of additional conduct, such as significant neglect of a child and conduct which causes significant emotional and psychological harm. As a result, the Ombudsman's role has been primarily educative, with a focus on engaging with agencies to inform them of their reporting and investigation obligations under the Scheme, and guide them on drafting and implementing appropriate administrative policies and procedures, prior to undertaking a compliance phase of making recommendations for administrative improvements to already existing systems. The absence of recommendations in the 2023-24 Estimated Actuals reflects the prioritisation of educating agencies on the Scheme in 2023-24. The number of administrative actions taken to date by relevant entities to prevent reportable conduct reflects the growing awareness of some agencies of the requirements of the Scheme.

## 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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 12,610	\$'000 15,620	\$'000 15,664	\$'000 16,542	
Less Income .....	2,685	2,745	2,745	2,766	
Net Cost of Service .....	9,925	12,875	12,919	13,776	
<b>Employees (Full-Time Equivalents) .....</b>	<b>84</b>	<b>91</b>	<b>91</b>	<b>92</b>	
<b>Efficiency Indicators</b>					
Percentage of allegations finalised within three months .....	96%	95%	95%	95%	
Percentage of allegations finalised within 12 months .....	100%	100%	100%	100%	
Percentage of allegations on hand at 30 June less than three months old .....	93%	90%	90%	90%	
Percentage of allegations on hand at 30 June less than 12 months old .....	100%	100%	100%	100%	
Average cost per finalised allegation .....	\$1,547	\$1,890	\$1,609	\$1,890	1
Average cost per finalised notification of death .....	\$8,415	\$14,655	\$12,367	\$14,655	2
Average cost per notification of reportable conduct .....	\$6,027	\$6,000	\$4,056	\$4,000	3
Cost of monitoring and inspection functions .....	\$735,183	\$1,168,000	\$1,087,119	\$1,168,000	

### Explanation of Significant Movements

(Notes)

1. The average cost per finalised allegation in the 2023-24 Estimated Actual is lower than the 2023-24 Budget as a result of significant improvement in the efficiency of complaint resolution.
2. The average cost per finalised notification of death in the 2023-24 Estimated Actual is lower than the 2023-24 Budget as the Office finalised a number of notifications received in the prior year under its expanded function to review all child deaths that occur in Western Australia. This resulted in an increase in the number of notifications finalised in 2023-24, and a subsequent reduction in the average cost per notification.
3. The average cost per notification of reportable conduct in the 2023-24 Estimated Actual is lower than the 2023-24 Budget due to a higher number of notifications received in 2023-24, the first full year of the Scheme's operation, than originally estimated. The number of notifications is expected to remain high in 2024-25, resulting in a lower average cost per notification of reportable conduct estimated for 2024-25.

## Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>COMPLETED WORKS</b>							
Asset Replacement							
2022-23 Program.....	255	255	16	-	-	-	-
2023-24 Program.....	208	208	208	-	-	-	-
Case Management Database - <i>Charitable Trusts</i> <i>Act 2022</i> .....	150	150	150	-	-	-	-
Complaints Management System - Legislated Reportable Conduct Scheme for Western Australia .....	250	250	250	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement							
2024-25 Program.....	208	-	-	208	-	-	-
2025-26 Program.....	208	-	-	-	208	-	-
2026-27 Program.....	208	-	-	-	-	208	-
2027-28 Program .....	208	-	-	-	-	-	208
<b>Total Cost of Asset Investment Program .....</b>	<b>1,695</b>	<b>863</b>	<b>624</b>	<b>208</b>	<b>208</b>	<b>208</b>	<b>208</b>
<b>FUNDED BY</b>							
Capital Appropriation.....			400	-	-	-	-
Holding Account .....			208	208	208	208	208
Internal Funds and Balances.....			16	-	-	-	-
<b>Total Funding.....</b>			<b>624</b>	<b>208</b>	<b>208</b>	<b>208</b>	<b>208</b>

## Financial Statements

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

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	9,995	11,272	11,329	11,785	12,041	12,398	12,618
Supplies and services.....	928	2,710	2,228	2,610	2,173	2,200	2,231
Accommodation.....	1,197	913	1,288	1,288	1,288	1,288	1,288
Depreciation and amortisation .....	257	319	316	366	366	284	284
Finance and interest costs.....	1	5	6	5	4	4	3
Other expenses .....	232	401	497	488	480	471	469
<b>TOTAL COST OF SERVICES .....</b>	<b>12,610</b>	<b>15,620</b>	<b>15,664</b>	<b>16,542</b>	<b>16,352</b>	<b>16,645</b>	<b>16,893</b>
<b>Income</b>							
Other revenue.....	2,685	2,745	2,745	2,766	2,766	2,766	3,005
<b>Total Income .....</b>	<b>2,685</b>	<b>2,745</b>	<b>2,745</b>	<b>2,766</b>	<b>2,766</b>	<b>2,766</b>	<b>3,005</b>
<b>NET COST OF SERVICES .....</b>	<b>9,925</b>	<b>12,875</b>	<b>12,919</b>	<b>13,776</b>	<b>13,586</b>	<b>13,879</b>	<b>13,888</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	10,944	12,435	12,482	13,018	12,920	13,207	13,448
Resources received free of charge.....	116	440	440	440	440	440	440
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>11,060</b>	<b>12,875</b>	<b>12,922</b>	<b>13,458</b>	<b>13,360</b>	<b>13,647</b>	<b>13,888</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD.....</b>	<b>1,135</b>	<b>-</b>	<b>3</b>	<b>(318)</b>	<b>(226)</b>	<b>(232)</b>	<b>-</b>

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 84, 91 and 92 respectively.

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

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CURRENT ASSETS</b>							
Cash assets.....	1,440	247	1,424	1,106	880	648	648
Restricted cash.....	8	5	8	8	8	8	8
Holding Account receivables .....	208	208	208	208	208	208	208
Receivables.....	461	460	461	461	461	461	461
Other.....	-	16	-	-	-	-	-
<b>Total current assets.....</b>	<b>2,117</b>	<b>936</b>	<b>2,101</b>	<b>1,783</b>	<b>1,557</b>	<b>1,325</b>	<b>1,325</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	2,065	2,176	2,176	2,334	2,492	2,568	2,644
Property, plant and equipment.....	173	306	240	247	254	277	302
Intangibles .....	284	473	569	404	239	157	75
Restricted cash.....	272	232	292	312	332	352	372
<b>Total non-current assets.....</b>	<b>2,794</b>	<b>3,187</b>	<b>3,277</b>	<b>3,297</b>	<b>3,317</b>	<b>3,354</b>	<b>3,393</b>
<b>TOTAL ASSETS .....</b>	<b>4,911</b>	<b>4,123</b>	<b>5,378</b>	<b>5,080</b>	<b>4,874</b>	<b>4,679</b>	<b>4,718</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	2,242	2,104	2,262	2,282	2,302	2,322	2,342
Payables.....	457	449	457	457	457	457	457
Borrowings and leases .....	6	24	21	21	19	20	20
Other.....	178	144	178	178	178	178	178
<b>Total current liabilities.....</b>	<b>2,883</b>	<b>2,721</b>	<b>2,918</b>	<b>2,938</b>	<b>2,956</b>	<b>2,977</b>	<b>2,997</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	411	541	411	411	411	411	411
Borrowings and leases .....	34	53	58	41	25	22	18
Other.....	58	-	58	58	58	58	58
<b>Total non-current liabilities.....</b>	<b>503</b>	<b>594</b>	<b>527</b>	<b>510</b>	<b>494</b>	<b>491</b>	<b>487</b>
<b>TOTAL LIABILITIES .....</b>	<b>3,386</b>	<b>3,315</b>	<b>3,445</b>	<b>3,448</b>	<b>3,450</b>	<b>3,468</b>	<b>3,484</b>
<b>EQUITY</b>							
Contributed equity.....	1,288	1,706	1,693	1,710	1,728	1,747	1,770
Accumulated surplus/(deficit).....	237	(898)	240	(78)	(304)	(536)	(536)
<b>Total equity .....</b>	<b>1,525</b>	<b>808</b>	<b>1,933</b>	<b>1,632</b>	<b>1,424</b>	<b>1,211</b>	<b>1,234</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>4,911</b>	<b>4,123</b>	<b>5,378</b>	<b>5,080</b>	<b>4,874</b>	<b>4,679</b>	<b>4,718</b>

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

**STATEMENT OF CASHFLOWS (a)**  
**(Controlled)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	10,707	12,116	12,163	12,652	12,554	12,923	13,164
Capital appropriation.....	21	420	416	17	18	19	20
Holding Account drawdowns .....	208	208	208	208	208	208	208
Other.....	16	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>10,952</b>	<b>12,744</b>	<b>12,787</b>	<b>12,877</b>	<b>12,780</b>	<b>13,150</b>	<b>13,392</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(9,900)	(11,252)	(11,298)	(11,754)	(12,010)	(12,367)	(12,587)
Supplies and services.....	(744)	(1,956)	(1,956)	(2,328)	(1,891)	(1,918)	(1,949)
Accommodation.....	(1,194)	(913)	(1,163)	(1,163)	(1,163)	(1,163)	(1,163)
GST payments.....	(348)	(271)	(271)	(271)	(271)	(271)	(271)
Finance and interest costs.....	(1)	(5)	(6)	(5)	(4)	(4)	(3)
Other payments.....	(273)	(715)	(465)	(466)	(458)	(449)	(447)
<b>Receipts (b)</b>							
GST receipts.....	329	271	271	271	271	271	271
Other receipts.....	2,669	2,745	2,745	2,766	2,766	2,766	3,005
<b>Net cash from operating activities .....</b>	<b>(9,462)</b>	<b>(12,096)</b>	<b>(12,143)</b>	<b>(12,950)</b>	<b>(12,760)</b>	<b>(13,135)</b>	<b>(13,144)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets.....	(239)	(608)	(624)	(208)	(208)	(208)	(208)
<b>Net cash from investing activities .....</b>	<b>(239)</b>	<b>(608)</b>	<b>(624)</b>	<b>(208)</b>	<b>(208)</b>	<b>(208)</b>	<b>(208)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(22)	(20)	(16)	(17)	(18)	(19)	(20)
<b>Net cash from financing activities .....</b>	<b>(22)</b>	<b>(20)</b>	<b>(16)</b>	<b>(17)</b>	<b>(18)</b>	<b>(19)</b>	<b>(20)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>1,229</b>	<b>20</b>	<b>4</b>	<b>(298)</b>	<b>(206)</b>	<b>(212)</b>	<b>20</b>
Cash assets at the beginning of the reporting period .....	491	464	1,720	1,724	1,426	1,220	1,008
<b>Cash assets at the end of the reporting period .....</b>	<b>1,720</b>	<b>484</b>	<b>1,724</b>	<b>1,426</b>	<b>1,220</b>	<b>1,008</b>	<b>1,028</b>

(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)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>GST Receipts</b>							
GST Input Credits .....	56	73	73	73	73	73	73
GST Receipts on Sales .....	273	198	198	198	198	198	198
<b>Other Receipts</b>							
Other Receipts .....	2,685	2,745	2,745	2,766	2,766	2,766	3,005
<b>TOTAL .....</b>	<b>3,014</b>	<b>3,016</b>	<b>3,016</b>	<b>3,037</b>	<b>3,037</b>	<b>3,037</b>	<b>3,276</b>

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