

## Division 1 **Parliament**

### Part 1 **Parliament**

#### Appropriations, Expenses and Cash Assets

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
<b>Legislative Council</b>							
Item 1 Net amount appropriated to deliver services .....	6,175	5,970	6,207	6,424	6,436	6,559	6,847
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975.....	14,077	15,382	15,347	15,895	15,744	15,971	16,356
Total appropriations provided to deliver services .....	20,252	21,352	21,554	22,319	22,180	22,530	23,203
<b>Legislative Assembly</b>							
Item 2 Net amount appropriated to deliver services .....	5,933	5,848	6,155	6,425	6,427	6,521	6,528
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975.....	22,881	24,806	25,302	25,395	25,450	26,087	26,150
Total appropriations provided to deliver services .....	28,814	30,654	31,457	31,820	31,877	32,608	32,678
<b>Parliamentary Services</b>							
Item 3 Net amount appropriated to deliver services .....	21,287	23,669	24,611	24,732	24,787	25,303	25,794
Total appropriations provided to deliver services .....	21,287	23,669	24,611	24,732	24,787	25,303	25,794
<b>CAPITAL</b>							
<b>Legislative Council</b>							
Item 95 Capital Appropriation .....	50	19	19	20	21	21	41
<b>Legislative Assembly</b>							
Item 96 Capital Appropriation .....	14	14	26	29	32	30	48
<b>Parliamentary Services</b>							
Item 97 Capital Appropriation .....	1,627	2,127	2,120	2,721	2,217	1,517	1,538
Total Capital Appropriation .....	1,691	2,160	2,165	2,770	2,270	1,568	1,627
<b>GRAND TOTAL</b> .....	72,044	77,835	79,787	81,641	81,114	82,009	83,302



# Division 1      **Legislative Council**

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<b>DELIVERY OF SERVICES</b>							
Item 1 Net amount appropriated to deliver services .....	6,175	5,970	6,207	6,424	6,436	6,559	6,847
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	14,077	15,382	15,347	15,895	15,744	15,971	16,356
Total appropriations provided to deliver services .....	20,252	21,352	21,554	22,319	22,180	22,530	23,203
<b>CAPITAL</b>							
Item 95 Capital Appropriation .....	50	19	19	20	21	21	41
<b>TOTAL APPROPRIATIONS</b> .....	20,302	21,371	21,573	22,339	22,201	22,551	23,244
<b>EXPENSES</b>							
Total Cost of Services .....	20,609	22,400	22,602	23,367	23,228	23,578	24,251
Net Cost of Services <sup>(a)</sup> .....	20,606	22,400	22,602	23,367	23,228	23,578	24,251
<b>CASH ASSETS</b> <sup>(b)</sup> .....	7,591	6,153	7,591	7,591	7,591	7,591	7,591

(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 2024-25 Budget to Parliament on 9 May 2024, are outlined below:

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
2025-26 Streamlined Budget Process Incentive Funding .....	-	171	-	-	-
Public Sector Wages Policy .....	165	234	297	304	304
Salaries and Allowance Tribunal .....	(35)	671	134	(33)	-
State Fleet Updates .....	-	-	-	-	4
Transfer of Fringe Benefit Tax from the Department of the Premier and Cabinet .....	72	72	72	72	72

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

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

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

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

### Service Summary

Expense	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
1. Support the Chamber Operations of the Legislative Council.....	1,293	2,161	2,292	2,501	2,392	2,407	2,470
2. Support the Committees of the Legislative Council.....	3,585	3,744	3,850	3,923	4,044	4,152	4,267
3. Other Services <sup>(a)</sup> .....	1,455	1,113	1,113	1,048	1,048	1,048	1,158
4. Salaries and Allowances Act 1975 .....	14,276	15,382	15,347	15,895	15,744	15,971	16,356
<b>Total Cost of Services.....</b>	<b>20,609</b>	<b>22,400</b>	<b>22,602</b>	<b>23,367</b>	<b>23,228</b>	<b>23,578</b>	<b>24,251</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>

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 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> .....	92%	85%	85%	85%	
Proportion of Parliamentary documents produced and delivered within agreed timeframes established by the House <sup>(c)</sup> .....	99%	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>

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	1,293	2,161	2,292	2,501	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	1,293	2,161	2,292	2,501	
<b>Employees (Full-Time Equivalents) .....</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>12</b>	
<b>Efficiency Indicator</b>					
Average cost per Legislative Council Member per sitting <sup>(b)</sup> .....	\$619	\$1,298	\$1,215	\$1,127	

(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 Commonwealth Parliamentary Association grant expense.

(b) The number of sitting days varies from year to year. The number of sitting days in 2023-24 was 58. In the 2024-25 Budget, the estimated sitting days were 45 due to the 2025 State General Election, but this was subsequently revised to 51 sitting days in the 2024-25 Estimated Actual. In 2025-26, the sitting days are estimated to be 60.

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	3,585	3,744	3,850	3,923	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	3,585	3,744	3,850	3,923	
<b>Employees (Full-Time Equivalents) .....</b>	<b>17</b>	<b>20</b>	<b>20</b>	<b>20</b>	
<b>Efficiency Indicator</b>					
Average cost of providing procedural and administrative support to each committee <sup>(b)</sup> .....	\$398	\$416	\$428	\$436	

(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 Commonwealth Parliamentary Association grant expense.

(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)

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	18,019	20,000	20,200	20,898	20,925	21,274	21,832
Grants and subsidies <sup>(c)</sup> .....	101	110	110	-	-	-	110
Supplies and services .....	2,109	2,175	2,177	2,355	2,185	2,186	2,190
Accommodation .....	220	-	-	-	-	-	-
Depreciation and amortisation .....	21	20	20	20	20	20	20
Finance and interest costs .....	3	4	4	3	2	2	3
Other expenses .....	136	91	91	91	96	96	96
<b>TOTAL COST OF SERVICES</b> .....	<b>20,609</b>	<b>22,400</b>	<b>22,602</b>	<b>23,367</b>	<b>23,228</b>	<b>23,578</b>	<b>24,251</b>
<b>Income</b>							
Other revenue .....	3	-	-	-	-	-	-
<b>Total Income</b> .....	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET COST OF SERVICES</b> .....	<b>20,606</b>	<b>22,400</b>	<b>22,602</b>	<b>23,367</b>	<b>23,228</b>	<b>23,578</b>	<b>24,251</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	20,252	21,352	21,554	22,319	22,180	22,530	23,203
Resources received free of charge .....	1,354	1,048	1,048	1,048	1,048	1,048	1,048
<b>TOTAL INCOME FROM GOVERNMENT</b> .....	<b>21,606</b>	<b>22,400</b>	<b>22,602</b>	<b>23,367</b>	<b>23,228</b>	<b>23,578</b>	<b>24,251</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>1,000</b>	<b>-</b>	<b>-</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 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Commonwealth Parliamentary Association Grant <sup>(a)</sup> .....	101	110	110	-	-	-	110
<b>TOTAL</b> .....	<b>101</b>	<b>110</b>	<b>110</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110</b>

(a) Assistance with administration of the Commonwealth Parliamentary Association (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 and will revert back to the Legislative Assembly in 2025-26.

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets.....	7,591	6,073	7,591	7,591	7,591	7,591	7,591
Receivables.....	11	145	11	11	11	11	11
Other.....	-	151	-	-	-	-	-
<b>Total current assets.....</b>	<b>7,602</b>	<b>6,369</b>	<b>7,602</b>	<b>7,602</b>	<b>7,602</b>	<b>7,602</b>	<b>7,602</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	257	277	277	297	317	337	357
Property, plant and equipment.....	280	288	287	267	274	254	280
Receivables.....	119	-	119	119	119	119	119
Restricted cash <sup>(b)</sup> .....	-	80	-	-	-	-	-
<b>Total non-current assets.....</b>	<b>656</b>	<b>645</b>	<b>683</b>	<b>683</b>	<b>710</b>	<b>710</b>	<b>756</b>
<b>TOTAL ASSETS.....</b>	<b>8,258</b>	<b>7,014</b>	<b>8,285</b>	<b>8,285</b>	<b>8,312</b>	<b>8,312</b>	<b>8,358</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	963	993	963	963	963	963	963
Payables.....	316	100	316	316	316	316	316
Borrowings and leases.....	12	22	19	18	19	11	12
<b>Total current liabilities.....</b>	<b>1,291</b>	<b>1,115</b>	<b>1,298</b>	<b>1,297</b>	<b>1,298</b>	<b>1,290</b>	<b>1,291</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	127	75	127	127	127	127	127
Borrowings and leases.....	32	30	33	14	19	6	31
<b>Total non-current liabilities.....</b>	<b>159</b>	<b>105</b>	<b>160</b>	<b>141</b>	<b>146</b>	<b>133</b>	<b>158</b>
<b>TOTAL LIABILITIES.....</b>	<b>1,450</b>	<b>1,220</b>	<b>1,458</b>	<b>1,438</b>	<b>1,444</b>	<b>1,423</b>	<b>1,449</b>
<b>EQUITY</b>							
Contributed equity.....	(1,254)	(1,265)	(1,235)	(1,215)	(1,194)	(1,173)	(1,153)
Accumulated surplus/(deficit).....	7,885	6,882	7,885	7,885	7,885	7,885	7,885
Reserves.....	177	177	177	177	177	177	177
<b>Total equity.....</b>	<b>6,808</b>	<b>5,794</b>	<b>6,827</b>	<b>6,847</b>	<b>6,868</b>	<b>6,889</b>	<b>6,909</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>8,258</b>	<b>7,014</b>	<b>8,285</b>	<b>8,285</b>	<b>8,312</b>	<b>8,312</b>	<b>8,358</b>

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

(b) Effective from the 2023–24 financial year, the classification of 27<sup>th</sup> pay cash balances held by Treasury and Finance Administered on behalf of agencies was revised from Restricted cash to Receivables.

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	20,235	21,332	21,534	22,299	22,160	22,510	23,183
Capital appropriation.....	50	19	19	20	21	21	41
<b>Net cash provided by Government .....</b>	<b>20,285</b>	<b>21,351</b>	<b>21,553</b>	<b>22,319</b>	<b>22,181</b>	<b>22,531</b>	<b>23,224</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(17,956)	(20,000)	(20,200)	(20,898)	(20,925)	(21,274)	(21,823)
Grants and subsidies .....	(101)	(110)	(110)	-	-	-	(119)
Supplies and services .....	(427)	(1,120)	(1,120)	(1,297)	(1,126)	(1,130)	(1,134)
Accommodation .....	(220)	-	-	-	-	-	-
GST payments .....	(89)	(130)	(130)	(130)	(130)	(130)	(130)
Finance and interest costs .....	(3)	(4)	(4)	(3)	(2)	(2)	(3)
Other payments .....	(47)	(98)	(100)	(101)	(107)	(104)	(104)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	133	130	130	130	130	130	130
Other receipts .....	2	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(18,708)</b>	<b>(21,332)</b>	<b>(21,534)</b>	<b>(22,299)</b>	<b>(22,160)</b>	<b>(22,510)</b>	<b>(23,183)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(20)	(19)	(19)	(20)	(21)	(21)	(41)
Other payments .....	(39)	-	-	-	-	-	-
<b>Net cash from financing activities .....</b>	<b>(59)</b>	<b>(19)</b>	<b>(19)</b>	<b>(20)</b>	<b>(21)</b>	<b>(21)</b>	<b>(41)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>1,518</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	6,153	6,153	7,591	7,591	7,591	7,591	7,591
Net cash transferred to/from other agencies ....	(80)	-	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>7,591</b>	<b>6,153</b>	<b>7,591</b>	<b>7,591</b>	<b>7,591</b>	<b>7,591</b>	<b>7,591</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 <sup>(a)</sup>**

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>GST Receipts</b>							
GST Input Credits .....	132	130	130	130	130	130	130
GST Receipts on Sales .....	1	-	-	-	-	-	-
<b>Other Receipts</b>							
Other Receipts .....	2	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>135</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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 2 Net amount appropriated to deliver services .....	5,933	5,848	6,155	6,425	6,427	6,521	6,528
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	22,881	24,806	25,302	25,395	25,450	26,087	26,150
Total appropriations provided to deliver services .....	28,814	30,654	31,457	31,820	31,877	32,608	32,678
<b>CAPITAL</b>							
Item 96 Capital Appropriation .....	14	14	26	29	32	30	48
<b>TOTAL APPROPRIATIONS</b> .....	28,828	30,668	31,483	31,849	31,909	32,638	32,726
<b>EXPENSES</b>							
Total Cost of Services .....	29,658	31,950	32,753	33,116	33,173	33,904	33,974
Net Cost of Services <sup>(a)</sup> .....	29,635	31,950	32,753	33,116	33,173	33,904	33,974
<b>CASH ASSETS</b> <sup>(b)</sup> .....	9,219	8,301	9,219	9,219	9,219	9,219	9,219

(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 2024-25 Budget to Parliament on 9 May 2024, are outlined below:

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
2025-26 Streamlined Budget Process Incentive Funding .....	-	171	-	-	-
Public Sector Wages Policy .....	185	239	304	313	313
Salaries and Allowances Tribunal .....	496	1,169	601	572	-
State Fleet Updates .....	14	14	14	15	13
Transfer of Fringe Benefit Tax from the Department of the Premier and Cabinet .....	108	108	108	108	108

## Outcomes, Services and Key Performance Information

The Department is not part of the State Public Service and is not 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	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
1. Support the Operations of the Legislative Assembly .....	5,002	5,848	6,155	6,315	6,317	6,411	6,418
2. Other Services .....	1,583	1,296	1,296	1,406	1,406	1,406	1,406
3. <i>Salaries and Allowances Act 1975</i> .....	23,073	24,806	25,302	25,395	25,450	26,087	26,150
<b>Total Cost of Services .....</b>	<b>29,658</b>	<b>31,950</b>	<b>32,753</b>	<b>33,116</b>	<b>33,173</b>	<b>33,904</b>	<b>33,974</b>

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
<b>Outcome: Legislative Assembly Members' requirements are met:</b>					
Average Members' rating for advice <sup>(b)</sup> .....	95.6%	90%	90%	90%	
Average Members' rating for administrative support <sup>(b)</sup> .....	94.8%	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>

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service .....	\$'000 5,002	\$'000 5,848	\$'000 6,155	\$'000 6,315	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	5,002	5,848	6,155	6,315	
<b>Employees (Full-Time Equivalents) .....</b>	<b>29</b>	<b>28</b>	<b>28</b>	<b>28</b>	
<b>Efficiency Indicator</b>					
Average cost per Member of the Legislative Assembly .....	\$84,774	\$99,119	\$104,322	\$107,034	

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

## Financial Statements

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	26,773	28,942	29,711	29,940	30,170	30,896	31,085
Grants and subsidies <sup>(c)</sup> .....	-	-	-	110	110	110	-
Supplies and services .....	2,495	2,890	2,905	2,923	2,744	2,748	2,746
Accommodation .....	242	-	-	-	-	-	-
Depreciation and amortisation .....	14	15	27	30	30	30	30
Finance and interest costs .....	1	2	4	5	4	4	2
Other expenses .....	133	101	106	108	115	116	111
<b>TOTAL COST OF SERVICES .....</b>	<b>29,658</b>	<b>31,950</b>	<b>32,753</b>	<b>33,116</b>	<b>33,173</b>	<b>33,904</b>	<b>33,974</b>
<b>Income</b>							
Other revenue .....	23	-	-	-	-	-	-
<b>Total Income .....</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET COST OF SERVICES .....</b>	<b>29,635</b>	<b>31,950</b>	<b>32,753</b>	<b>33,116</b>	<b>33,173</b>	<b>33,904</b>	<b>33,974</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	28,814	30,654	31,457	31,820	31,877	32,608	32,678
Resources received free of charge .....	1,583	1,296	1,296	1,296	1,296	1,296	1,296
Other revenues .....	1	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>30,398</b>	<b>31,950</b>	<b>32,753</b>	<b>33,116</b>	<b>33,173</b>	<b>33,904</b>	<b>33,974</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>763</b>	<b>-</b>	<b>-</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 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 29, 28 and 28 respectively.

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

### DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Commonwealth Parliamentary Association <sup>(a)</sup> .....	-	-	-	110	110	110	-
<b>TOTAL .....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110</b>	<b>110</b>	<b>110</b>	<b>-</b>

(a) Assistance with the administration of the Commonwealth Parliamentary Association (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 in 2025-26.

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets.....	9,219	8,216	9,219	9,219	9,219	9,219	9,219
Receivables.....	24	91	24	24	24	24	24
Other.....	17	65	17	17	17	17	17
Total current assets.....	9,260	8,372	9,260	9,260	9,260	9,260	9,260
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	604	619	631	661	691	721	751
Property, plant and equipment.....	1,174	1,237	1,235	1,205	1,225	1,195	1,203
Receivables.....	116	-	116	116	116	116	116
Restricted cash <sup>(b)</sup> .....	-	85	-	-	-	-	-
Total non-current assets.....	1,894	1,941	1,982	1,982	2,032	2,032	2,070
<b>TOTAL ASSETS</b> .....	11,154	10,313	11,242	11,242	11,292	11,292	11,330
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	1,057	1,053	1,057	1,057	1,057	1,057	1,057
Payables.....	171	147	171	171	171	171	171
Borrowings and leases.....	10	18	32	25	32	32	14
Total current liabilities.....	1,238	1,218	1,260	1,253	1,260	1,260	1,242
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	218	87	218	218	218	218	218
Borrowings and leases.....	-	56	38	16	29	-	25
Total non-current liabilities.....	218	143	256	234	247	218	243
<b>TOTAL LIABILITIES</b> .....	1,456	1,361	1,516	1,487	1,507	1,478	1,485
<b>EQUITY</b>							
Contributed equity.....	(1,945)	(1,930)	(1,917)	(1,888)	(1,858)	(1,829)	(1,798)
Accumulated surplus/(deficit).....	10,873	10,112	10,873	10,873	10,873	10,873	10,873
Reserves.....	770	770	770	770	770	770	770
<b>Total equity</b> .....	9,698	8,952	9,726	9,755	9,785	9,814	9,845
<b>TOTAL LIABILITIES AND EQUITY</b> .....	11,154	10,313	11,242	11,242	11,292	11,292	11,330

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

(b) Effective from the 2023-24 financial year, the classification of 27<sup>th</sup> pay cash balances held by Treasury and Finance Administered on behalf of agencies was revised from Restricted cash to Receivables.

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	28,798	30,639	31,430	31,790	31,847	32,578	32,648
Capital appropriation.....	14	14	26	29	32	30	48
Other.....	1	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>28,813</b>	<b>30,653</b>	<b>31,456</b>	<b>31,819</b>	<b>31,879</b>	<b>32,608</b>	<b>32,696</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(26,625)	(28,929)	(29,698)	(29,927)	(30,157)	(30,883)	(31,072)
Grants and subsidies .....	-	-	-	(110)	(110)	(110)	-
Supplies and services .....	(900)	(1,597)	(1,597)	(1,615)	(1,444)	(1,448)	(1,452)
Accommodation .....	(243)	-	-	-	-	-	-
GST payments .....	(124)	(115)	(115)	(115)	(115)	(115)	(115)
Finance and interest costs .....	(1)	(2)	(4)	(5)	(4)	(4)	(2)
Other payments .....	(49)	(111)	(131)	(133)	(132)	(133)	(122)
<b>Receipts (b)</b>							
GST receipts .....	153	115	115	115	115	115	115
Other receipts .....	23	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(27,766)</b>	<b>(30,639)</b>	<b>(31,430)</b>	<b>(31,790)</b>	<b>(31,847)</b>	<b>(32,578)</b>	<b>(32,648)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(14)	(14)	(26)	(29)	(32)	(30)	(48)
Other payments .....	(30)	-	-	-	-	-	-
<b>Net cash from financing activities .....</b>	<b>(44)</b>	<b>(14)</b>	<b>(26)</b>	<b>(29)</b>	<b>(32)</b>	<b>(30)</b>	<b>(48)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>1,003</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	8,301	8,301	9,219	9,219	9,219	9,219	9,219
Net cash transferred to/from other agencies ....	(85)	-	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>9,219</b>	<b>8,301</b>	<b>9,219</b>	<b>9,219</b>	<b>9,219</b>	<b>9,219</b>	<b>9,219</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)**

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>GST Receipts</b>							
GST Input Credits .....	146	115	115	115	115	115	115
GST Receipts on Sales .....	7	-	-	-	-	-	-
<b>Other Receipts</b>							
Other Receipts .....	23	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>176</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**

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 3 Net amount appropriated to deliver services .....	21,287	23,669	24,611	<b>24,732</b>	24,787	25,303	25,794
Total appropriations provided to deliver services .....	21,287	23,669	24,611	<b>24,732</b>	24,787	25,303	25,794
<b>CAPITAL</b>							
Item 97 Capital Appropriation .....	1,627	2,127	2,120	<b>2,721</b>	2,217	1,517	1,538
<b>TOTAL APPROPRIATIONS</b> .....	<b>22,914</b>	<b>25,796</b>	<b>26,731</b>	<b>27,453</b>	<b>27,004</b>	<b>26,820</b>	<b>27,332</b>
<b>EXPENSES</b>							
Total Cost of Services .....	23,312	24,137	25,079	<b>24,770</b>	24,825	26,191	25,832
Net Cost of Services <sup>(a)</sup> .....	23,312	24,137	25,079	<b>24,770</b>	24,825	26,191	25,832
<b>CASH ASSETS</b> <sup>(b)</sup> .....	<b>2,978</b>	<b>3,007</b>	<b>2,978</b>	<b>2,978</b>	<b>2,978</b>	<b>2,978</b>	<b>2,978</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 2024-25 Budget to Parliament on 9 May 2024, are outlined below:

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Government Office Accommodation.....	578	889	915	943	971
Public Sector Wages Policy.....	373	565	716	735	735
State Fleet Updates.....	(9)	(9)	(8)	(8)	(8)

#### **Significant Initiatives**

1. Level 3 office accommodation at 2 Parliament Place became available for staff of the Legislative Assembly, Legislative Council and the Department and additional funding has been provided to cover the increased leasing costs.

## 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. The provision of these services assist the Government to achieve its goals.

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	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
1. Provision of Infrastructure and Facilities .....	9,460	11,120	11,885	11,896	11,649	12,277	12,108
2. Provision of Information and Services .....	13,852	13,017	13,194	12,874	13,176	13,914	13,724
<b>Total Cost of Services .....</b>	<b>23,312</b>	<b>24,137</b>	<b>25,079</b>	<b>24,770</b>	<b>24,825</b>	<b>26,191</b>	<b>25,832</b>

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
<b>Outcome: Infrastructure, facilities, information and services that meet the needs of stakeholders:</b>					
Average Member rating of infrastructure and facilities .....	99.8%	90%	95%	90%	
Availability of infrastructure and facilities .....	99.8%	95%	90%	95%	
Average Member rating of information and services .....	96%	90%	90%	90%	
Availability of information and services .....	98.6%	90%	90%	90%	
Average Presiding Officer and staff rating for infrastructure, facilities, information and services .....	96.3%	95%	95%	95%	

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

## Services and Key Efficiency Indicators

### 1. Provision of Infrastructure and Facilities

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service .....	\$'000 9,460	\$'000 11,120	\$'000 11,885	\$'000 11,896	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	9,460	11,120	11,885	11,896	
<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> .....	\$60,373	\$69,500	\$74,281	\$74,350	
Percentage of variable costs expended to maintain Parliament House building and grounds <sup>(b)</sup> .....	14%	34%	17%	18%	

(a) The number of Members and Chamber Departments' employees used in these calculations was 157 for the 2023-24 Actual, 160 for the 2024-25 Budget and 2024-25 Estimated Actual, and 160 for the 2025-26 Budget Target.

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

### 2. Provision of Information and Services

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service .....	\$'000 13,852	\$'000 13,017	\$'000 13,194	\$'000 12,874	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	13,852	13,017	13,194	12,874	
<b>Employees (Full-Time Equivalents) .....</b>	<b>92</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> .....	\$61,738	\$63,514	\$59,393	\$55,291	
Average cost of services per sitting day <sup>(b)</sup> .....	\$62,350	\$63,439	\$60,510	\$58,369	
Average cost per student/member of the public to promote knowledge and awareness of the work of the Parliament .....	\$24.38	\$23.77	\$28.94	\$29.81	

(a) The number of Members and Chamber Departments' employees used in these calculations was 157 for the 2023-24 Actual and 160 for the 2024-25 Budget, 2024-25 Estimated Actual and 2025-26 Budget Target.

(b) The number of sitting days used in these calculations was 67 for 2023-24 Actual, 45 for 2024-25 Budget, 61 for the 2024-25 Estimated Actual, and 69 for the 2025-26 Budget Target. The 2024-25 sitting days were budgeted lower due to the Western Australian State Government Election.



## Asset Investment Program

1. The Department's Asset Investment Program in 2025-26 currently includes the following major projects:
  - 1.1. \$2 million to replace key legacy ICT platforms and applications to modernise and improve services for members, the public and agencies; and
  - 1.2. \$2 million towards the replacement and relocation of Parliament's high voltage transformer, which has reached the end of its useful life.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Asset Refurbishment and Replacement Program .....	25,934	21,934	1,605	1,000	1,000	1,000	1,000
Parliamentary Information Management System.....	5,705	2,235	2,235	2,045	1,425	-	-
Parliament House - Heritage Conservation .....	4,406	2,406	500	500	500	500	500
<b>COMPLETED WORKS</b>							
Air-Conditioning Chiller.....	1,050	1,050	1,050	-	-	-	-
Parliamentary Bells .....	1,800	1,800	1,800	-	-	-	-
<b>NEW WORKS</b>							
Transformer Replacement and Relocation.....	2,700	-	-	2,000	700	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>41,595</b>	<b>29,425</b>	<b>7,190</b>	<b>5,545</b>	<b>3,625</b>	<b>1,500</b>	<b>1,500</b>
<b>FUNDED BY</b>							
Capital Appropriation.....			2,105	2,705	2,200	1,500	1,500
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....			2,850	795	-	-	-
Digital Capability Fund.....			2,235	2,045	1,425	-	-
<b>Total Funding.....</b>			<b>7,190</b>	<b>5,545</b>	<b>3,625</b>	<b>1,500</b>	<b>1,500</b>

## Financial Statements

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	13,954	14,030	14,403	14,673	15,171	15,545	15,927
Grants and subsidies <sup>(c)</sup> .....	6	5	5	5	5	5	5
Supplies and services .....	3,770	3,001	3,001	2,732	2,754	3,674	2,852
Accommodation .....	2,470	4,201	4,779	4,591	4,692	4,720	4,798
Depreciation and amortisation .....	2,636	2,662	2,655	2,531	1,958	2,001	2,001
Finance and interest costs .....	2	4	2	2	1	2	2
Other expenses .....	474	234	234	236	244	244	247
<b>TOTAL COST OF SERVICES .....</b>	<b>23,312</b>	<b>24,137</b>	<b>25,079</b>	<b>24,770</b>	<b>24,825</b>	<b>26,191</b>	<b>25,832</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	21,287	23,669	24,611	24,732	24,787	25,303	25,794
Resources received free of charge .....	234	38	38	38	38	38	38
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	2,850	2,850	795	-	-	-
Other revenues .....	437	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>21,958</b>	<b>26,557</b>	<b>27,499</b>	<b>25,565</b>	<b>24,825</b>	<b>25,341</b>	<b>25,832</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>(1,354)</b>	<b>2,420</b>	<b>2,420</b>	<b>795</b>	<b>-</b>	<b>(850)</b>	<b>-</b>

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 115, 114 and 114 respectively.

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

## DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Country Schools Travel Subsidy .....	6	5	5	5	5	5	5
<b>TOTAL .....</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets.....	2,978	2,703	2,978	2,978	2,978	2,978	2,978
Receivables.....	173	280	173	173	173	173	173
Other.....	587	819	587	587	587	587	587
<b>Total current assets.....</b>	<b>3,738</b>	<b>3,802</b>	<b>3,738</b>	<b>3,738</b>	<b>3,738</b>	<b>3,738</b>	<b>3,738</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	23,392	26,054	26,047	28,578	30,536	32,537	34,538
Property, plant and equipment.....	95,370	95,839	98,578	100,386	101,355	101,588	101,743
Receivables.....	474	-	474	474	474	474	474
Intangibles.....	643	2,752	2,738	4,626	6,051	6,051	6,051
Restricted cash <sup>(b)</sup> .....	-	304	-	-	-	-	-
Other.....	88	94	88	88	88	88	88
<b>Total non-current assets.....</b>	<b>119,967</b>	<b>125,043</b>	<b>127,925</b>	<b>134,152</b>	<b>138,504</b>	<b>140,738</b>	<b>142,894</b>
<b>TOTAL ASSETS.....</b>	<b>123,705</b>	<b>128,845</b>	<b>131,663</b>	<b>137,890</b>	<b>142,242</b>	<b>144,476</b>	<b>146,632</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	3,236	3,462	3,236	3,236	3,236	3,236	3,236
Payables.....	647	326	647	647	647	647	647
Borrowings and leases.....	13	26	17	17	14	17	17
Other.....	-	53	-	-	-	-	-
<b>Total current liabilities.....</b>	<b>3,896</b>	<b>3,867</b>	<b>3,900</b>	<b>3,900</b>	<b>3,897</b>	<b>3,900</b>	<b>3,900</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	458	160	458	458	458	458	458
Borrowings and leases.....	17	32	18	2	17	19	4
<b>Total non-current liabilities.....</b>	<b>475</b>	<b>192</b>	<b>476</b>	<b>460</b>	<b>475</b>	<b>477</b>	<b>462</b>
<b>TOTAL LIABILITIES.....</b>	<b>4,371</b>	<b>4,059</b>	<b>4,376</b>	<b>4,360</b>	<b>4,372</b>	<b>4,377</b>	<b>4,362</b>
<b>EQUITY</b>							
Contributed equity.....	28,339	33,280	33,124	37,891	41,534	43,901	45,439
Accumulated surplus/(deficit).....	15,655	18,082	18,075	18,870	18,870	18,020	18,020
Reserves.....	75,340	73,424	76,088	76,769	77,466	78,178	78,811
<b>Total equity.....</b>	<b>119,334</b>	<b>124,786</b>	<b>127,287</b>	<b>133,530</b>	<b>137,870</b>	<b>140,099</b>	<b>142,270</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>123,705</b>	<b>128,845</b>	<b>131,663</b>	<b>137,890</b>	<b>142,242</b>	<b>144,476</b>	<b>146,632</b>

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

(b) Effective from the 2023-24 financial year, the classification of 27<sup>th</sup> pay cash balances held by Treasury and Finance Administered on behalf of agencies was revised from Restricted cash to Receivables.

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	19,420	21,007	21,956	22,201	22,829	23,302	23,793
Capital appropriation .....	1,627	2,127	2,120	2,721	2,217	1,517	1,538
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	2,850	2,850	795	-	-	-
Digital Capability Fund .....	429	2,665	2,665	2,045	1,425	850	-
Other .....	417	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>21,893</b>	<b>28,649</b>	<b>29,591</b>	<b>27,762</b>	<b>26,471</b>	<b>25,669</b>	<b>25,331</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(13,968)	(14,030)	(14,403)	(14,673)	(15,171)	(15,545)	(15,927)
Grants and subsidies .....	(6)	(5)	(5)	(5)	(5)	(5)	(5)
Supplies and services .....	(2,933)	(2,984)	(2,984)	(2,715)	(2,737)	(3,657)	(2,835)
Accommodation .....	(2,290)	(4,163)	(4,741)	(4,553)	(4,654)	(4,682)	(4,760)
GST payments .....	(758)	(565)	(565)	(565)	(565)	(565)	(565)
Finance and interest costs .....	(2)	(4)	(2)	(2)	(1)	(2)	(2)
Other payments .....	(69)	(251)	(251)	(253)	(261)	(261)	(264)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	808	565	565	565	565	565	565
Other receipts .....	82	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(19,136)</b>	<b>(21,437)</b>	<b>(22,386)</b>	<b>(22,201)</b>	<b>(22,829)</b>	<b>(24,152)</b>	<b>(23,793)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(2,298)	(7,190)	(7,190)	(5,545)	(3,625)	(1,500)	(1,500)
<b>Net cash from investing activities .....</b>	<b>(2,298)</b>	<b>(7,190)</b>	<b>(7,190)</b>	<b>(5,545)</b>	<b>(3,625)</b>	<b>(1,500)</b>	<b>(1,500)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(14)	(22)	(15)	(16)	(17)	(17)	(38)
Other payments .....	(170)	-	-	-	-	-	-
<b>Net cash from financing activities .....</b>	<b>(184)</b>	<b>(22)</b>	<b>(15)</b>	<b>(16)</b>	<b>(17)</b>	<b>(17)</b>	<b>(38)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	3,007	3,007	2,978	2,978	2,978	2,978	2,978
Net cash transferred to/from other agencies .....	(304)	-	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>2,978</b>	<b>3,007</b>	<b>2,978</b>	<b>2,978</b>	<b>2,978</b>	<b>2,978</b>	<b>2,978</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 <sup>(a)</sup>**

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>GST Receipts</b>							
GST Input Credits .....	751	565	565	565	565	565	565
GST Receipts on Sales .....	57	-	-	-	-	-	-
<b>Other Receipts</b>							
Other Receipts .....	82	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>890</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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 4 Net amount appropriated to deliver services .....	11,744	12,267	12,500	12,885	13,033	13,268	13,602
<b>Amount Authorised by Other Statutes</b>							
- Parliamentary Commissioner Act 1971 .....	737	751	760	785	803	821	841
Total appropriations provided to deliver services .....	12,481	13,018	13,260	13,670	13,836	14,089	14,443
<b>CAPITAL</b>							
Item 98 Capital Appropriation .....	416	17	17	18	19	20	20
<b>TOTAL APPROPRIATIONS</b> .....	12,897	13,035	13,277	13,688	13,855	14,109	14,463
<b>EXPENSES</b>							
Total Cost of Services .....	14,205	16,542	16,549	17,194	17,268	17,527	17,896
Net Cost of Services <sup>(a)</sup> .....	11,494	13,776	13,700	14,428	14,502	14,761	14,883
<b>CASH ASSETS</b> <sup>(b)</sup> .....	3,378	1,426	3,338	2,961	2,735	2,503	2,503

(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 2024-25 Budget to Parliament on 9 May 2024, are outlined below:

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
2025-26 Streamlined Budget Process Incentive Funding .....	-	337	-	-	-
Public Sector Wages Policy .....	316	487	620	632	632
Revisions to Own-source Revenue Estimates .....	83	-	-	-	-
Salaries and Allowance Tribunal .....	9	9	9	9	-

## 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	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 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. ....	14,205	16,542	16,549	17,194	17,268	17,527	17,896
<b>Total Cost of Services.....</b>	<b>14,205</b>	<b>16,542</b>	<b>16,549</b>	<b>17,194</b>	<b>17,268</b>	<b>17,527</b>	<b>17,896</b>

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
<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.....	40	100	56	100	1
Where the Ombudsman made recommendations regarding reportable conduct, the percentage of recommendations accepted by relevant entities ..	n.a.	100%	100%	100%	
Number of actions taken by relevant entities to prevent reportable conduct .....	97	51	248	150	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 2024-25 Estimated Actual is lower than the 2024-25 Budget and higher than the 2023-24 Actual as there are fluctuations in improvements from year to year, related to the number, nature and outcomes of investigations finalised by 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.
2. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2023-24 Actual as the Ombudsman expects to receive a greater number of reportable conduct notifications than anticipated and has increased its educative role for entities covered by the Reportable Conduct Scheme. This means that there were more opportunities for the Ombudsman's involvement to result in action to prevent reportable conduct.

**Services and Key Efficiency Indicators****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**

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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	14,205	16,542	16,549	17,194	
Less Income .....	2,711	2,766	2,849	2,766	
Net Cost of Service .....	11,494	13,776	13,700	14,428	
<b>Employees (Full-Time Equivalents) .....</b>	<b>82</b>	<b>92</b>	<b>91</b>	<b>92</b>	
<b>Efficiency Indicators</b>					
Percentage of allegations finalised within three months .....	95%	95%	94%	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 ....	88%	90%	81%	90%	
Percentage of allegations on hand at 30 June less than 12 months old .....	100%	100%	100%	100%	
Average cost per finalised allegation .....	\$1,314	\$1,890	\$1,616	\$1,890	1
Average cost per finalised notification of death .....	\$11,571	\$14,655	\$17,142	\$14,655	2
Average cost per notification of reportable conduct .....	\$3,687	\$4,000	\$3,757	\$4,000	
Cost of monitoring and inspection functions .....	\$1,000,679	\$1,168,000	\$1,171,976	\$1,176,000	

**Explanation of Significant Movements**

(Notes)

1. The 2024-25 Estimated Actual is lower than the 2024-25 Budget as a result of improvement in the efficiency of complaint resolution along with an estimated increase in the number of complaints.
2. The 2024-25 Estimated Actual is higher than 2024-25 Budget and 2023-24 Actual due to an increase in complex cases, which is estimated to result in an increased cost and fewer finalised notifications than anticipated.



## Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Asset Replacement - 2024-25 Program .....	307	248	248	59	-	-	-
<b>NEW WORKS</b>							
Asset Replacement							
2025-26 Program .....	208	-	-	208	-	-	-
2026-27 Program .....	208	-	-	-	208	-	-
2027-28 Program .....	208	-	-	-	-	208	-
2028-29 Program .....	208	-	-	-	-	-	208
<b>Total Cost of Asset Investment Program .....</b>	<b>1,139</b>	<b>248</b>	<b>248</b>	<b>267</b>	<b>208</b>	<b>208</b>	<b>208</b>
<b>FUNDED BY</b>							
Holding Account .....			208	208	208	208	208
Internal Funds and Balances .....			40	59	-	-	-
<b>Total Funding .....</b>			<b>248</b>	<b>267</b>	<b>208</b>	<b>208</b>	<b>208</b>

## Financial Statements

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	11,252	11,785	12,054	12,486	13,021	13,253	13,594
Supplies and services .....	1,034	2,610	2,431	2,653	2,200	2,230	2,260
Accommodation .....	1,293	1,288	1,288	1,288	1,288	1,288	1,288
Depreciation and amortisation .....	243	366	283	283	284	284	284
Finance and interest costs .....	4	5	5	4	4	3	3
Other expenses .....	379	488	488	480	471	469	467
<b>TOTAL COST OF SERVICES .....</b>	<b>14,205</b>	<b>16,542</b>	<b>16,549</b>	<b>17,194</b>	<b>17,268</b>	<b>17,527</b>	<b>17,896</b>
<b>Income</b>							
Other revenue .....	2,711	2,766	2,849	2,766	2,766	2,766	3,013
<b>Total Income .....</b>	<b>2,711</b>	<b>2,766</b>	<b>2,849</b>	<b>2,766</b>	<b>2,766</b>	<b>2,766</b>	<b>3,013</b>
<b>NET COST OF SERVICES .....</b>	<b>11,494</b>	<b>13,776</b>	<b>13,700</b>	<b>14,428</b>	<b>14,502</b>	<b>14,761</b>	<b>14,883</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	12,481	13,018	13,260	13,670	13,836	14,089	14,443
Resources received free of charge .....	135	440	440	440	440	440	440
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>12,616</b>	<b>13,458</b>	<b>13,700</b>	<b>14,110</b>	<b>14,276</b>	<b>14,529</b>	<b>14,883</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>1,122</b>	<b>(318)</b>	<b>-</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 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 82, 91 and 92 respectively.

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets.....	3,378	1,106	3,338	2,961	2,735	2,503	2,503
Restricted cash.....	-	8	-	-	-	-	-
Holding Account receivables .....	208	208	208	208	208	208	208
Receivables .....	29	461	29	29	29	29	29
<b>Total current assets.....</b>	<b>3,615</b>	<b>1,783</b>	<b>3,575</b>	<b>3,198</b>	<b>2,972</b>	<b>2,740</b>	<b>2,740</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	2,176	2,334	2,251	2,326	2,402	2,478	2,554
Property, plant and equipment.....	123	247	130	137	163	117	74
Receivables .....	350	-	370	390	410	430	450
Intangibles .....	151	404	109	86	4	-	-
Restricted cash <sup>(b)</sup> .....	-	312	-	-	-	-	-
<b>Total non-current assets.....</b>	<b>2,800</b>	<b>3,297</b>	<b>2,860</b>	<b>2,939</b>	<b>2,979</b>	<b>3,025</b>	<b>3,078</b>
<b>TOTAL ASSETS .....</b>	<b>6,415</b>	<b>5,080</b>	<b>6,435</b>	<b>6,137</b>	<b>5,951</b>	<b>5,765</b>	<b>5,818</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	2,691	2,282	2,711	2,731	2,751	2,771	2,791
Payables.....	34	457	34	34	34	34	34
Borrowings and leases .....	4	21	4	2	3	3	3
Other.....	187	178	187	187	187	187	194
<b>Total current liabilities.....</b>	<b>2,916</b>	<b>2,938</b>	<b>2,936</b>	<b>2,954</b>	<b>2,975</b>	<b>2,995</b>	<b>3,022</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	403	411	403	403	403	403	403
Borrowings and leases .....	33	41	16	-	-	3	10
Other.....	-	58	-	-	-	-	-
<b>Total non-current liabilities.....</b>	<b>436</b>	<b>510</b>	<b>419</b>	<b>403</b>	<b>403</b>	<b>406</b>	<b>413</b>
<b>TOTAL LIABILITIES .....</b>	<b>3,352</b>	<b>3,448</b>	<b>3,355</b>	<b>3,357</b>	<b>3,378</b>	<b>3,401</b>	<b>3,435</b>
<b>EQUITY</b>							
Contributed equity.....	1,704	1,710	1,721	1,739	1,758	1,781	1,800
Accumulated surplus/(deficit).....	1,359	(78)	1,359	1,041	815	583	583
<b>Total equity .....</b>	<b>3,063</b>	<b>1,632</b>	<b>3,080</b>	<b>2,780</b>	<b>2,573</b>	<b>2,364</b>	<b>2,383</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>6,415</b>	<b>5,080</b>	<b>6,435</b>	<b>6,137</b>	<b>5,951</b>	<b>5,765</b>	<b>5,818</b>

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

(b) Effective from the 2023-24 financial year, the classification of 27<sup>th</sup> pay cash balances held by Treasury and Finance Administered on behalf of agencies was revised from Restricted cash to Receivables.

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	12,162	12,652	12,977	13,387	13,552	13,805	14,159
Capital appropriation.....	416	17	17	18	19	20	20
Holding Account drawdowns .....	208	208	208	208	208	208	208
<b>Net cash provided by Government .....</b>	<b>12,786</b>	<b>12,877</b>	<b>13,202</b>	<b>13,613</b>	<b>13,779</b>	<b>14,033</b>	<b>14,387</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(11,135)	(11,754)	(12,023)	(12,455)	(12,990)	(13,222)	(13,563)
Supplies and services .....	(710)	(2,328)	(2,149)	(2,371)	(1,918)	(1,948)	(1,978)
Accommodation .....	(1,292)	(1,163)	(1,163)	(1,163)	(1,163)	(1,163)	(1,163)
GST payments .....	(302)	(271)	(271)	(271)	(271)	(271)	(271)
Finance and interest costs .....	(4)	(5)	(5)	(4)	(4)	(3)	(3)
Other payments .....	(510)	(466)	(466)	(458)	(449)	(447)	(445)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	280	271	271	271	271	271	271
Other receipts .....	3,036	2,766	2,849	2,766	2,766	2,766	3,013
<b>Net cash from operating activities .....</b>	<b>(10,637)</b>	<b>(12,950)</b>	<b>(12,957)</b>	<b>(13,685)</b>	<b>(13,758)</b>	<b>(14,017)</b>	<b>(14,139)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(125)	(208)	(248)	(267)	(208)	(208)	(208)
<b>Net cash from investing activities .....</b>	<b>(125)</b>	<b>(208)</b>	<b>(248)</b>	<b>(267)</b>	<b>(208)</b>	<b>(208)</b>	<b>(208)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(16)	(17)	(17)	(18)	(19)	(20)	(20)
Other payments .....	(78)	-	(20)	(20)	(20)	(20)	(20)
<b>Net cash from financing activities .....</b>	<b>(94)</b>	<b>(17)</b>	<b>(37)</b>	<b>(38)</b>	<b>(39)</b>	<b>(40)</b>	<b>(40)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>1,930</b>	<b>(298)</b>	<b>(40)</b>	<b>(377)</b>	<b>(226)</b>	<b>(232)</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	1,720	1,724	3,378	3,338	2,961	2,735	2,503
Net cash transferred to/from other agencies ....	(272)	-	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>3,378</b>	<b>1,426</b>	<b>3,338</b>	<b>2,961</b>	<b>2,735</b>	<b>2,503</b>	<b>2,503</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 <sup>(a)</sup>**

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>GST Receipts</b>							
GST Input Credits .....	-	73	73	73	73	73	73
GST Receipts on Sales .....	280	198	198	198	198	198	198
<b>Other Receipts</b>							
Other Receipts .....	3,036	2,766	2,849	2,766	2,766	2,766	3,013
<b>TOTAL .....</b>	<b>3,316</b>	<b>3,037</b>	<b>3,120</b>	<b>3,037</b>	<b>3,037</b>	<b>3,037</b>	<b>3,284</b>

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