

# 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	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Legislative Council		
– Total Cost of Services.....	23,616	22,959
Legislative Assembly		
– Total Cost of Services.....	32,817	32,913
Parliamentary Services		
– Total Cost of Services.....	26,121	28,305
– Asset Investment Program .....	4,342	5,365
Parliamentary Commissioner for Administrative Investigations		
– Total Cost of Services.....	17,847	18,560
– Asset Investment Program .....	435	208



# Division 1 Parliament

## Part 1 Parliament

### Appropriations, Expenses and Cash Assets

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	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>							
Item 1 Net amount appropriated to deliver services .....	6,207	6,424	6,435	<b>6,613</b>	6,555	6,735	6,994
<b>Amount Authorised by Other Statutes - Salaries and Allowances Act 1975 .....</b>	<b>15,347</b>	<b>15,895</b>	<b>16,135</b>	<b>15,298</b>	<b>15,588</b>	<b>15,890</b>	<b>16,763</b>
Total appropriations provided to deliver services.....	21,554	22,319	22,570	<b>21,911</b>	22,143	22,625	23,757
<b>Legislative Assembly</b>							
Item 2 Net amount appropriated to deliver services .....	6,155	6,425	6,435	<b>6,601</b>	6,519	6,635	6,668
<b>Amount Authorised by Other Statutes - Salaries and Allowances Act 1975 .....</b>	<b>25,302</b>	<b>25,395</b>	<b>25,084</b>	<b>25,016</b>	<b>25,637</b>	<b>26,276</b>	<b>26,806</b>
Total appropriations provided to deliver services.....	31,457	31,820	31,519	<b>31,617</b>	32,156	32,911	33,474
<b>Parliamentary Services</b>							
Item 3 Net amount appropriated to deliver services .....	24,611	24,732	25,275	<b>28,083</b>	26,082	26,633	27,163
Total appropriations provided to deliver services.....	24,611	24,732	25,275	<b>28,083</b>	26,082	26,633	27,163
<b>CAPITAL</b>							
<b>Legislative Council</b>							
Item 102 Capital Appropriation.....	19	20	18	<b>18</b>	19	17	16
<b>Legislative Assembly</b>							
Item 103 Capital Appropriation.....	26	29	31	<b>32</b>	32	35	30
<b>Parliamentary Services</b>							
Item 104 Capital Appropriation.....	2,120	2,721	1,521	<b>3,418</b>	1,517	1,518	1,518
Total Capital Appropriation.....	2,165	2,770	1,570	<b>3,468</b>	1,568	1,570	1,564
<b>GRAND TOTAL .....</b>	<b>79,787</b>	<b>81,641</b>	<b>80,934</b>	<b>85,079</b>	<b>81,949</b>	<b>83,739</b>	<b>85,958</b>



# Division 1 **Legislative Council**

## Part 1 **Parliament**

### Appropriations, Expenses and Cash Assets

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	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 .....	6,207	6,424	6,435	<b>6,613</b>	6,555	6,735	6,994
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975 .....	15,347	15,895	16,135	<b>15,298</b>	15,588	15,890	16,763
Total appropriations provided to deliver services.....	21,554	22,319	22,570	<b>21,911</b>	22,143	22,625	23,757
<b>CAPITAL</b>							
Item 102 Capital Appropriation.....	19	20	18	<b>18</b>	19	17	16
<b>TOTAL APPROPRIATIONS</b> .....	<b>21,573</b>	<b>22,339</b>	<b>22,588</b>	<b>21,929</b>	<b>22,162</b>	<b>22,642</b>	<b>23,773</b>
<b>EXPENSES</b>							
Total Cost of Services .....	20,535	23,367	23,616	<b>22,959</b>	23,191	23,673	24,805
Net Cost of Services <sup>(a)</sup> .....	20,532	23,367	23,616	<b>22,959</b>	23,191	23,673	24,805
<b>CASH ASSETS</b> <sup>(b)</sup> .....	<b>9,733</b>	<b>7,591</b>	<b>9,733</b>	<b>9,733</b>	<b>9,733</b>	<b>9,733</b>	<b>9,733</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 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
2026-27 Streamlined Budget Process Incentive Funding.....	-	161	-	-	-
RiskCover Fund Insurance Premiums .....	16	21	-	-	-
Salaries and Allowances Tribunal.....	240	(446)	(383)	(466)	-
State Fleet Updates .....	(7)	(5)	(4)	(2)	(1)

## 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	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	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 .....	1,688	2,501	2,504	2,559	2,405	2,469	2,616
2. Support the Committees of the Legislative Council.....	2,788	3,923	3,929	4,054	4,150	4,266	4,268
3. Other Services <sup>(a)</sup> .....	1,510	1,048	1,048	1,048	1,048	1,048	1,158
4. Salaries and Allowances Act 1975.....	14,549	15,895	16,135	15,298	15,588	15,890	16,763
<b>Total Cost of Services .....</b>	<b>20,535</b>	<b>23,367</b>	<b>23,616</b>	<b>22,959</b>	<b>23,191</b>	<b>23,673</b>	<b>24,805</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>

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
<b>Outcome: The Legislative Council Members' requirements are met:</b>					
Average Member rating for procedural advice:					
House <sup>(b)</sup> .....	94%	85%	85%	85%	
Committees <sup>(b)</sup> .....	94%	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> .....	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>

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	1,688	2,501	2,504	2,559	1
Less Income.....	3	nil	nil	nil	
Net Cost of Service.....	1,685	2,501	2,504	2,559	
<b>Employees (Full-Time Equivalents) .....</b>	12	12	11	12	
<b>Efficiency Indicator</b>					
Average cost per Legislative Council Member per sitting.....	\$1,014	\$1,127	\$1,253	\$1,048	1

(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.

### Explanation of Significant Movements

(Notes)

- The number of sitting days varies from year to year, resulting in fluctuations from the 2024-25 Actual to the 2025-26 Budget and Estimated Actual and 2026-27 Budget Target. The number of sitting days in 2024-25 was 45, due to the 2025 State General Election. In the 2025-26 Budget and Estimated Actual, the estimated sitting days are 54. In 2026-27, the sitting days are estimated to be 66.

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	2,788	3,923	3,929	4,054	1
Less Income.....	nil	nil	nil	nil	
Net Cost of Service.....	2,788	3,923	3,929	4,054	
<b>Employees (Full-Time Equivalents) .....</b>	17	20	19	20	
<b>Efficiency Indicator</b>					
Average cost of providing procedural and administrative support to each committee.....	\$348	\$436	\$437	\$450	1

(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.

### Explanation of Significant Movements

(Notes)

- Costs have been calculated on nine committees for the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target. The number of committees in 2024-25 was eight. The costs of supporting committees in the 2024-25 Actual were lower due to a reduction in committee activity as Parliament was prorogued for the 2025 State General Election. 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)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	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> .....	17,898	20,898	21,132	20,474	20,888	21,362	22,370
Grants and subsidies <sup>(c)</sup> .....	110	-	-	-	-	-	110
Supplies and services .....	2,402	2,355	2,356	2,347	2,188	2,192	2,207
Depreciation and amortisation .....	20	20	18	17	17	17	17
Finance and interest costs.....	3	3	3	3	2	4	5
Other expenses.....	102	91	107	118	96	98	96
<b>TOTAL COST OF SERVICES .....</b>	<b>20,535</b>	<b>23,367</b>	<b>23,616</b>	<b>22,959</b>	<b>23,191</b>	<b>23,673</b>	<b>24,805</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>20,532</b>	<b>23,367</b>	<b>23,616</b>	<b>22,959</b>	<b>23,191</b>	<b>23,673</b>	<b>24,805</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations.....	21,554	22,319	22,570	21,911	22,143	22,625	23,757
Resources received free of charge .....	1,400	1,048	1,048	1,048	1,048	1,048	1,048
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>22,954</b>	<b>23,367</b>	<b>23,618</b>	<b>22,959</b>	<b>23,191</b>	<b>23,673</b>	<b>24,805</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD.....</b>	<b>2,422</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 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 29, 30 and 32 respectively.

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

### DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Commonwealth Parliamentary Association Grant <sup>(a)</sup> .....	110	-	-	-	-	-	110
<b>TOTAL .....</b>	<b>110</b>	<b>-</b>	<b>-</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 Assembly and will revert back to the Legislative Council in 2029-30.

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

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CURRENT ASSETS</b>							
Cash assets .....	9,733	7,591	9,733	9,733	9,733	9,733	9,733
Receivables .....	57	11	57	184	57	57	57
Total current assets .....	9,790	7,602	9,790	9,917	9,790	9,790	9,790
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	277	297	297	314	331	348	365
Property, plant and equipment.....	268	267	283	266	249	279	291
Receivables .....	127	119	127	-	127	127	127
Total non-current assets .....	672	683	707	580	707	754	783
<b>TOTAL ASSETS</b> .....	10,462	8,285	10,497	10,497	10,497	10,544	10,573
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	857	963	857	857	857	857	857
Payables .....	180	316	180	180	180	180	180
Borrowings and leases .....	9	18	20	20	11	13	20
Total current liabilities .....	1,046	1,297	1,057	1,057	1,048	1,050	1,057
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	144	127	144	144	144	144	144
Borrowings and leases .....	23	14	28	10	-	28	34
Total non-current liabilities .....	167	141	172	154	144	172	178
<b>TOTAL LIABILITIES</b> .....	1,213	1,438	1,229	1,211	1,192	1,222	1,235
<b>EQUITY</b>							
Contributed equity .....	(1,235)	(1,215)	(1,217)	(1,199)	(1,180)	(1,184)	(1,168)
Accumulated surplus/(deficit).....	10,307	7,885	10,309	10,309	10,309	10,309	10,309
Reserves.....	177	177	176	176	176	197	197
Total equity .....	9,249	6,847	9,268	9,286	9,305	9,322	9,338
<b>TOTAL LIABILITIES AND EQUITY</b> .....	10,462	8,285	10,497	10,497	10,497	10,544	10,573

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

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

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	21,534	22,299	22,550	21,894	22,126	22,608	23,740
Capital appropriation .....	19	20	18	18	19	17	16
<b>Net cash provided by Government .....</b>	<b>21,553</b>	<b>22,319</b>	<b>22,568</b>	<b>21,912</b>	<b>22,145</b>	<b>22,625</b>	<b>23,756</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(18,033)	(20,898)	(21,132)	(20,474)	(20,888)	(21,353)	(22,361)
Grants and subsidies.....	(110)	-	-	-	-	(9)	(119)
Supplies and services .....	(1,090)	(1,297)	(1,297)	(1,287)	(1,130)	(1,134)	(1,151)
GST payments .....	(155)	(130)	(130)	(130)	(130)	(130)	(130)
Finance and interest costs.....	(3)	(3)	(3)	(3)	(2)	(4)	(5)
Other payments.....	(106)	(101)	(118)	(130)	(106)	(108)	(104)
<b>Receipts (b)</b>							
GST receipts .....	110	130	130	130	130	130	130
Other receipts .....	3	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(19,384)</b>	<b>(22,299)</b>	<b>(22,550)</b>	<b>(21,894)</b>	<b>(22,126)</b>	<b>(22,608)</b>	<b>(23,740)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(19)	(20)	(18)	(18)	(19)	(17)	(16)
Other payments.....	(8)	-	-	-	-	-	-
<b>Net cash from financing activities.....</b>	<b>(27)</b>	<b>(20)</b>	<b>(18)</b>	<b>(18)</b>	<b>(19)</b>	<b>(17)</b>	<b>(16)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>2,142</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	7,591	7,591	9,733	9,733	9,733	9,733	9,733
<b>Cash assets at the end of the reporting period .....</b>	<b>9,733</b>	<b>7,591</b>	<b>9,733</b>	<b>9,733</b>	<b>9,733</b>	<b>9,733</b>	<b>9,733</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)**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>GST Receipts</b>							
GST Input Credits .....	102	130	130	130	130	130	130
GST Receipts on Sales .....	8	-	-	-	-	-	-
<b>Other Receipts</b>							
Other Receipts .....	3	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>113</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

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	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 .....	6,155	6,425	6,435	<b>6,601</b>	6,519	6,635	6,668
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975 .....	25,302	25,395	25,084	<b>25,016</b>	25,637	26,276	26,806
Total appropriations provided to deliver services.....	31,457	31,820	31,519	<b>31,617</b>	32,156	32,911	33,474
<b>CAPITAL</b>							
Item 103 Capital Appropriation.....	26	29	31	<b>32</b>	32	35	30
<b>TOTAL APPROPRIATIONS</b> .....	<b>31,483</b>	<b>31,849</b>	<b>31,550</b>	<b>31,649</b>	<b>32,188</b>	<b>32,946</b>	<b>33,504</b>
<b>EXPENSES</b>							
Total Cost of Services .....	30,728	33,116	32,817	<b>32,913</b>	33,452	34,207	34,770
Net Cost of Services <sup>(a)</sup> .....	30,728	33,116	32,817	<b>32,913</b>	33,452	34,207	34,770
<b>CASH ASSETS</b> <sup>(b)</sup> .....	<b>11,302</b>	<b>9,219</b>	<b>11,302</b>	<b>11,302</b>	<b>11,302</b>	<b>11,302</b>	<b>11,302</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 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

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	\$'000	\$'000			
2026-27 Streamlined Budget Process Incentive Funding.....	-	160	-	-	-
RiskCover Fund Insurance Premiums .....	14	16	-	-	-
Salaries and Allowances Tribunal.....	(311)	(434)	(450)	126	-
State Fleet Updates .....	(2)	(2)	(2)	(3)	7

### 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	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Support the Operations of the Legislative Assembly .....	4,650	6,315	6,327	6,491	6,409	6,415	6,558
2. Other Services .....	1,541	1,406	1,406	1,406	1,406	1,516	1,406
3. <i>Salaries and Allowances Act 1975</i> .....	24,537	25,395	25,084	25,016	25,637	26,276	26,806
<b>Total Cost of Services .....</b>	<b>30,728</b>	<b>33,116</b>	<b>32,817</b>	<b>32,913</b>	<b>33,452</b>	<b>34,207</b>	<b>34,770</b>

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

	2024-25	2025-26	2025-26	2026-27	Note
	Actual	Budget	Estimated Actual	Budget Target	
<b>Outcome: Legislative Assembly Members' requirements are met:</b>					
Average Members' rating for advice <sup>(b)</sup> .....	95.2%	90%	90%	90%	
Average Members' rating for administrative support <sup>(b)</sup> .....	93.2%	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>

	2024-25	2025-26	2025-26	2026-27	Note
	Actual	Budget	Estimated Actual	Budget Target	
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	4,650	6,315	6,327	6,491	1
<i>Less Income</i> .....	nil	nil	nil	nil	
Net Cost of Service .....	4,650	6,315	6,327	6,491	
<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 .....	\$78,809	\$107,034	\$107,237	\$110,017	1

(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 expense.

### Explanation of Significant Movements

(Notes)

- The 2024-25 Actual is lower than the 2025-26 Budget due to a reduction in committee and chamber activity following the proroguing of Parliament for the 2025 State General Election.

## Financial Statements

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

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	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> .....	28,031	29,940	29,635	29,733	30,443	31,207	31,855
Grants and subsidies <sup>(c)</sup> .....	-	110	110	110	110	110	-
Supplies and services .....	2,544	2,923	2,910	2,900	2,744	2,742	2,765
Accommodation .....	1	-	-	-	-	-	-
Depreciation and amortisation .....	33	30	32	32	32	32	32
Finance and interest costs.....	7	5	6	5	5	2	7
Other expenses.....	112	108	124	133	118	114	111
<b>TOTAL COST OF SERVICES .....</b>	<b>30,728</b>	<b>33,116</b>	<b>32,817</b>	<b>32,913</b>	<b>33,452</b>	<b>34,207</b>	<b>34,770</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations.....	31,457	31,820	31,519	31,617	32,156	32,911	33,474
Resources received free of charge .....	1,541	1,296	1,296	1,296	1,296	1,296	1,296
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>32,998</b>	<b>33,116</b>	<b>32,815</b>	<b>32,913</b>	<b>33,452</b>	<b>34,207</b>	<b>34,770</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD.....</b>	<b>2,270</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 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 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

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Commonwealth Parliamentary Association <sup>(a)</sup> .....	-	110	110	110	110	110	-
<b>TOTAL .....</b>	<b>-</b>	<b>110</b>	<b>110</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 Assembly, with this responsibility to transfer to the Legislative Council in 2029-30.

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

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CURRENT ASSETS</b>							
Cash assets .....	11,302	9,219	11,302	11,302	11,302	11,302	11,302
Receivables .....	128	24	128	253	128	128	128
Other.....	-	17	-	-	-	-	-
<b>Total current assets .....</b>	<b>11,430</b>	<b>9,260</b>	<b>11,430</b>	<b>11,555</b>	<b>11,430</b>	<b>11,430</b>	<b>11,430</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	631	661	661	693	725	757	789
Property, plant and equipment.....	1,247	1,205	1,213	1,232	1,200	1,168	1,245
Receivables .....	125	116	125	-	125	125	125
<b>Total non-current assets .....</b>	<b>2,003</b>	<b>1,982</b>	<b>1,999</b>	<b>1,925</b>	<b>2,050</b>	<b>2,050</b>	<b>2,159</b>
<b>TOTAL ASSETS .....</b>	<b>13,433</b>	<b>11,242</b>	<b>13,429</b>	<b>13,480</b>	<b>13,480</b>	<b>13,480</b>	<b>13,589</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	883	1,057	883	883	883	883	883
Payables .....	248	171	248	248	248	248	248
Borrowings and leases .....	31	25	28	35	35	5	35
<b>Total current liabilities .....</b>	<b>1,162</b>	<b>1,253</b>	<b>1,159</b>	<b>1,166</b>	<b>1,166</b>	<b>1,136</b>	<b>1,166</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	224	218	224	224	224	224	224
Borrowings and leases .....	53	16	25	37	5	-	49
<b>Total non-current liabilities .....</b>	<b>277</b>	<b>234</b>	<b>249</b>	<b>261</b>	<b>229</b>	<b>224</b>	<b>273</b>
<b>TOTAL LIABILITIES.....</b>	<b>1,439</b>	<b>1,487</b>	<b>1,408</b>	<b>1,427</b>	<b>1,395</b>	<b>1,360</b>	<b>1,439</b>
<b>EQUITY</b>							
Contributed equity .....	(1,919)	(1,888)	(1,888)	(1,858)	(1,827)	(1,809)	(1,779)
Accumulated surplus/(deficit).....	13,143	10,873	13,141	13,141	13,141	13,141	13,141
Reserves.....	770	770	768	770	771	788	788
<b>Total equity .....</b>	<b>11,994</b>	<b>9,755</b>	<b>12,021</b>	<b>12,053</b>	<b>12,085</b>	<b>12,120</b>	<b>12,150</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>13,433</b>	<b>11,242</b>	<b>13,429</b>	<b>13,480</b>	<b>13,480</b>	<b>13,480</b>	<b>13,589</b>

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

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

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	31,430	31,790	31,489	31,585	32,124	32,879	33,442
Capital appropriation .....	26	29	31	32	32	35	30
<b>Net cash provided by Government .....</b>	<b>31,456</b>	<b>31,819</b>	<b>31,520</b>	<b>31,617</b>	<b>32,156</b>	<b>32,914</b>	<b>33,472</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(28,182)	(29,927)	(29,622)	(29,720)	(30,430)	(31,194)	(31,842)
Grants and subsidies.....	-	(110)	(110)	(110)	(110)	(110)	-
Supplies and services .....	(986)	(1,615)	(1,615)	(1,604)	(1,448)	(1,452)	(1,471)
GST payments .....	(112)	(115)	(115)	(115)	(115)	(115)	(115)
Finance and interest costs.....	(6)	(5)	(6)	(5)	(5)	(2)	(7)
Other payments.....	(111)	(133)	(136)	(146)	(131)	(121)	(122)
<b>Receipts (b)</b>							
GST receipts .....	65	115	115	115	115	115	115
<b>Net cash from operating activities .....</b>	<b>(29,332)</b>	<b>(31,790)</b>	<b>(31,489)</b>	<b>(31,585)</b>	<b>(32,124)</b>	<b>(32,879)</b>	<b>(33,442)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(32)	(29)	(31)	(32)	(32)	(35)	(30)
Other payments.....	(9)	-	-	-	-	-	-
<b>Net cash from financing activities.....</b>	<b>(41)</b>	<b>(29)</b>	<b>(31)</b>	<b>(32)</b>	<b>(32)</b>	<b>(35)</b>	<b>(30)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>2,083</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	9,219	9,219	11,302	11,302	11,302	11,302	11,302
<b>Cash assets at the end of the reporting period .....</b>	<b>11,302</b>	<b>9,219</b>	<b>11,302</b>	<b>11,302</b>	<b>11,302</b>	<b>11,302</b>	<b>11,302</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)**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>GST Receipts</b>							
GST Input Credits .....	2	115	115	115	115	115	115
GST Receipts on Sales .....	63	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>65</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

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>DELIVERY OF SERVICES</b>							
<b>Item 3 Net amount appropriated to deliver services</b> .....	24,611	24,732	25,275	<b>28,083</b>	26,082	26,633	27,163
Total appropriations provided to deliver services.....	24,611	24,732	25,275	<b>28,083</b>	26,082	26,633	27,163
<b>CAPITAL</b>							
<b>Item 104 Capital Appropriation</b> .....	2,120	2,721	1,521	<b>3,418</b>	1,517	1,518	1,518
<b>TOTAL APPROPRIATIONS</b> .....	<b>26,731</b>	<b>27,453</b>	<b>26,796</b>	<b>31,501</b>	<b>27,599</b>	<b>28,151</b>	<b>28,681</b>
<b>EXPENSES</b>							
Total Cost of Services .....	25,487	24,770	26,121	<b>28,305</b>	27,168	26,730	27,278
Net Cost of Services <sup>(a)</sup> .....	25,487	24,770	26,121	<b>28,305</b>	27,168	26,730	27,278
<b>CASH ASSETS</b> <sup>(b)</sup> .....	4,140	2,978	3,200	<b>3,016</b>	2,818	2,759	2,682

(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 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
<b>New Initiative</b>					
ICT Transfer Planning .....	450	2,050	-	-	-
<b>Other</b>					
2026-27 Streamlined Budget Process Incentive Funding .....	-	571	-	-	-
Contractual Expenses .....	218	184	198	59	77
RiskCover Fund Insurance Premiums .....	93	148	-	-	-
State Fleet Updates .....	-	1	3	2	2

### Significant Initiatives

#### ICT Transfer Planning

1. The Department will spend \$2.5 million to support business transformation and the design of a new ICT platform and architecture associated with the transfer of ICT services for Members of Parliament, Electorate Officers, and Opposition Offices from the Department of the Premier and Cabinet. This initiative forms part of the initial planning phase to support the Government's implementation of the Independent Review of Employment Arrangements of Electorate Officers.

## 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 the Members of Parliament, Chamber Departments, Parliamentary staff and other users, irrespective of their political affiliation, through two specific service roles that are undertaken to meet the Department's single desired outcome.

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	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Provision of Infrastructure and Facilities ....	11,715	11,896	12,272	12,776	13,053	12,945	13,210
2. Provision of Information and Services.....	13,772	12,874	13,849	15,529	14,115	13,785	14,068
<b>Total Cost of Services .....</b>	<b>25,487</b>	<b>24,770</b>	<b>26,121</b>	<b>28,305</b>	<b>27,168</b>	<b>26,730</b>	<b>27,278</b>

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

	2024-25	2025-26	2025-26	2026-27	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 .....	100%	90%	90%	90%	
Availability of infrastructure and facilities .....	100%	95%	95%	95%	
Average Member rating of information and services .....	97.9%	90%	90%	90%	
Availability of information and services .....	99.9%	90%	90%	90%	
Average Presiding Officer and staff rating for infrastructure, facilities, information and services.....	95.7%	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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 11,715	\$'000 11,896	\$'000 12,272	\$'000 12,776	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	11,715	11,896	12,272	12,776	
<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> .....	\$74,146	\$74,350	\$76,698	\$79,848	
Percentage of variable costs expended to maintain Parliament House building and grounds <sup>(b)</sup> .....	11%	18%	17%	17%	

(a) The number of Members and Chamber Departments' employees used in these calculations was 158 for the 2024-25 Actual, 160 for the 2025-26 Budget and 2025-26 Estimated Actual, and 160 for the 2026-27 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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 13,772	\$'000 12,874	\$'000 13,849	\$'000 15,529	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	13,772	12,874	13,849	15,529	
<b>Employees (Full-Time Equivalents) .....</b>	<b>89</b>	<b>91</b>	<b>91</b>	<b>97</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> .....	\$67,965	\$55,291	\$61,498	\$71,421	1,2
Average cost of services per sitting day.....	\$63,218	\$58,369	\$62,652	\$70,724	1,2
Average cost per student/member of the public to promote knowledge and awareness of the work of the Parliament .....	\$29.77	\$29.81	\$32.27	\$33.24	

(a) The number of Members and Chamber Departments' employees used in these calculations was 158 for the 2024-25 Actual and 160 for the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target.

### Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Budget and 2025-26 Estimated Actual to the 2026-27 Budget Target primarily reflects additional spending on project planning for the transfer of ICT services for Members of Parliament, Electorate Officers, and Opposition Offices. This increase has a flow-on effect to efficiency indicators in the 2026-27 Budget Target.
2. The variation in these efficiency indicators from the 2024-25 Actual to the 2025-26 Budget largely reflects changes in the number of sitting days from year to year. In 2024-25, the sitting days was 48 due to the 2025 State General Election. The sitting days used in these calculations is 69 for the 2025-26 Budget, 64 for the 2025-26 Estimated Actual and 58 for the 2026-27 Budget Target.

## Asset Investment Program

1. The Department's Asset Investment Program in 2026-27 currently includes the following major projects:
  - 1.1. \$2 million for the replacement of existing legacy ICT systems and the modernisation of the Department's digital services; and
  - 1.2. \$1.9 million for 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 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Asset Refurbishment and Replacement Program .....	28,287	24,287	1,170	1,000	1,000	1,000	1,000
Heritage Conservation .....	4,906	2,906	500	500	500	500	500
Parliamentary Information Management System .....	5,705	3,740	1,709	1,965	-	-	-
Transformer Replacement and Relocation .....	2,700	800	800	1,900	-	-	-
<b>COMPLETED WORKS</b>							
Air-Conditioning Chiller .....	914	914	64	-	-	-	-
Parliamentary Bells .....	1,491	1,491	99	-	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>44,003</b>	<b>34,138</b>	<b>4,342</b>	<b>5,365</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			1,505	3,400	1,500	1,500	1,500
Internal Funds and Balances.....			489	-	-	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....			795	-	-	-	-
Digital Capability Fund.....			1,553	1,965	-	-	-
<b>Total Funding.....</b>			<b>4,342</b>	<b>5,365</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

## Financial Statements

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

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	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> .....	14,297	14,673	14,973	16,488	15,545	15,927	16,318
Grants and subsidies <sup>(c)</sup> .....	6	5	5	5	5	5	5
Supplies and services .....	4,544	2,732	3,280	3,922	3,839	2,875	2,904
Accommodation .....	3,623	4,591	4,631	5,012	4,753	4,834	4,902
Depreciation and amortisation .....	2,744	2,531	2,888	2,485	2,779	2,840	2,897
Finance and interest costs.....	2	2	2	1	3	2	2
Other expenses.....	271	236	342	392	244	247	250
<b>TOTAL COST OF SERVICES .....</b>	<b>25,487</b>	<b>24,770</b>	<b>26,121</b>	<b>28,305</b>	<b>27,168</b>	<b>26,730</b>	<b>27,278</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations.....	24,611	24,732	25,275	28,083	26,082	26,633	27,163
Resources received free of charge .....	860	38	38	38	38	38	38
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	2,410	795	795	-	-	-	-
Other revenues .....	691	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>28,572</b>	<b>25,565</b>	<b>26,108</b>	<b>28,121</b>	<b>26,120</b>	<b>26,671</b>	<b>27,201</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD.....</b>	<b>3,085</b>	<b>795</b>	<b>(13)</b>	<b>(184)</b>	<b>(1,048)</b>	<b>(59)</b>	<b>(77)</b>

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 112, 114 and 120 respectively.

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

### DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'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)**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CURRENT ASSETS</b>							
Cash assets .....	4,140	2,978	3,200	3,016	2,818	2,759	2,682
Receivables .....	290	173	290	814	290	290	290
Other.....	587	587	587	587	587	587	587
<b>Total current assets .....</b>	<b>5,017</b>	<b>3,738</b>	<b>4,077</b>	<b>4,417</b>	<b>3,695</b>	<b>3,636</b>	<b>3,559</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	26,047	28,578	28,578	31,063	33,842	36,682	39,579
Property, plant and equipment <sup>(b)</sup> .....	131,727	100,386	132,327	133,970	133,992	133,879	133,741
Receivables .....	524	474	524	-	524	524	524
Intangibles .....	372	4,626	1,924	3,889	3,318	2,747	2,176
Other.....	56	88	56	56	56	56	56
<b>Total non-current assets .....</b>	<b>158,726</b>	<b>134,152</b>	<b>163,409</b>	<b>168,978</b>	<b>171,732</b>	<b>173,888</b>	<b>176,076</b>
<b>TOTAL ASSETS .....</b>	<b>163,743</b>	<b>137,890</b>	<b>167,486</b>	<b>173,395</b>	<b>175,427</b>	<b>177,524</b>	<b>179,635</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	3,703	3,236	3,703	3,703	3,703	3,703	3,703
Payables.....	1,057	647	1,057	1,057	1,057	1,057	1,057
Borrowings and leases .....	10	17	18	13	19	12	12
<b>Total current liabilities .....</b>	<b>4,770</b>	<b>3,900</b>	<b>4,778</b>	<b>4,773</b>	<b>4,779</b>	<b>4,772</b>	<b>4,772</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	479	458	479	479	479	479	479
Borrowings and leases .....	8	2	1	18	12	1	-
<b>Total non-current liabilities .....</b>	<b>487</b>	<b>460</b>	<b>480</b>	<b>497</b>	<b>491</b>	<b>480</b>	<b>479</b>
<b>TOTAL LIABILITIES.....</b>	<b>5,257</b>	<b>4,360</b>	<b>5,258</b>	<b>5,270</b>	<b>5,270</b>	<b>5,252</b>	<b>5,251</b>
<b>EQUITY</b>							
Contributed equity .....	33,076	37,891	36,151	41,535	43,902	45,420	46,938
Accumulated surplus/(deficit).....	18,740	18,870	18,727	18,543	17,495	17,436	17,359
Reserves.....	106,670	76,769	107,350	108,047	108,760	109,416	110,087
<b>Total equity .....</b>	<b>158,486</b>	<b>133,530</b>	<b>162,228</b>	<b>168,125</b>	<b>170,157</b>	<b>172,272</b>	<b>174,384</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>163,743</b>	<b>137,890</b>	<b>167,486</b>	<b>173,395</b>	<b>175,427</b>	<b>177,524</b>	<b>179,635</b>

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

(b) There was a \$30 million revaluation increase in 2024-25 due to a change in the valuation methodology adopted by Landgate. Full details are included in the Department's Annual Report.

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

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	21,956	22,201	22,744	25,598	23,303	23,793	24,266
Capital appropriation .....	2,120	2,721	1,521	3,418	1,517	1,518	1,518
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	2,410	795	795	-	-	-	-
Digital Capability Fund .....	2,617	2,045	1,553	1,965	850	-	-
Other.....	847	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>29,950</b>	<b>27,762</b>	<b>26,613</b>	<b>30,981</b>	<b>25,670</b>	<b>25,311</b>	<b>25,784</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(13,993)	(14,673)	(14,973)	(16,488)	(15,545)	(15,927)	(16,318)
Grants and subsidies.....	(6)	(5)	(5)	(5)	(5)	(5)	(5)
Supplies and services .....	(3,199)	(2,715)	(3,263)	(3,914)	(3,822)	(2,858)	(2,887)
Accommodation .....	(3,689)	(4,553)	(4,593)	(4,965)	(4,715)	(4,796)	(4,864)
GST payments .....	(1,369)	(565)	(565)	(565)	(565)	(565)	(565)
Finance and interest costs.....	(2)	(2)	(2)	(1)	(3)	(2)	(2)
Other payments.....	(275)	(253)	(359)	(409)	(261)	(264)	(267)
<b>Receipts (b)</b>							
GST receipts .....	1,371	565	565	565	565	565	565
<b>Net cash from operating activities .....</b>	<b>(21,162)</b>	<b>(22,201)</b>	<b>(23,195)</b>	<b>(25,782)</b>	<b>(24,351)</b>	<b>(23,852)</b>	<b>(24,343)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(7,561)	(5,545)	(4,342)	(5,365)	(1,500)	(1,500)	(1,500)
<b>Net cash from investing activities.....</b>	<b>(7,561)</b>	<b>(5,545)</b>	<b>(4,342)</b>	<b>(5,365)</b>	<b>(1,500)</b>	<b>(1,500)</b>	<b>(1,500)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(15)	(16)	(16)	(18)	(17)	(18)	(18)
Other payments.....	(50)	-	-	-	-	-	-
<b>Net cash from financing activities.....</b>	<b>(65)</b>	<b>(16)</b>	<b>(16)</b>	<b>(18)</b>	<b>(17)</b>	<b>(18)</b>	<b>(18)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>1,162</b>	<b>-</b>	<b>(940)</b>	<b>(184)</b>	<b>(198)</b>	<b>(59)</b>	<b>(77)</b>
Cash assets at the beginning of the reporting period .....	2,978	2,978	4,140	3,200	3,016	2,818	2,759
<b>Cash assets at the end of the reporting period .....</b>	<b>4,140</b>	<b>2,978</b>	<b>3,200</b>	<b>3,016</b>	<b>2,818</b>	<b>2,759</b>	<b>2,682</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)**

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
<b>GST Receipts</b>							
GST Input Credits .....	1,257	565	565	565	565	565	565
GST Receipts on Sales .....	114	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>1,371</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

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>DELIVERY OF SERVICES</b>							
Item 4 Net amount appropriated to deliver services .....	12,500	12,885	13,293	<b>13,825</b>	13,273	13,606	13,954
<b>Amount Authorised by Other Statutes - Parliamentary Commissioner Act 1971.....</b>	760	785	785	<b>803</b>	821	841	862
Total appropriations provided to deliver services.....	13,260	13,670	14,078	<b>14,628</b>	14,094	14,447	14,816
<b>CAPITAL</b>							
Item 105 Capital Appropriation.....	17	18	21	<b>22</b>	24	25	21
<b>TOTAL APPROPRIATIONS .....</b>	<b>13,277</b>	<b>13,688</b>	<b>14,099</b>	<b>14,650</b>	<b>14,118</b>	<b>14,472</b>	<b>14,837</b>
<b>EXPENSES</b>							
Total Cost of Services .....	15,358	17,194	17,847	<b>18,560</b>	17,980	17,900	18,269
Net Cost of Services <sup>(a)</sup> .....	12,501	14,428	14,945	<b>15,794</b>	15,214	14,887	15,256
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>4,277</b>	<b>2,961</b>	<b>3,627</b>	<b>2,901</b>	<b>2,669</b>	<b>2,669</b>	<b>2,669</b>

(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 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
<b>New Initiatives</b>					
Case Management System .....	-	500	-	-	-
Scheme for Independent Oversight of Child Safe Organisations.....	368	697	-	-	-
<b>Ongoing Initiative</b>					
Indian Ocean Territories Commonwealth Funding .....	48	-	-	-	-
<b>Other</b>					
Revisions to Own-Source Revenue Estimates.....	93	-	-	-	-
RiskCover Fund Insurance Premiums .....	38	89	-	-	-
State Fleet Updates .....	6	6	5	4	8

## Significant Initiatives

### Case Management System

1. The Office will invest \$500,000 to undertake preparatory activities for the replacement of its case management system to improve data integration, and capture and reporting capabilities across the Office’s functions, including complaint handling, reportable conduct investigations, and reviews of child death and family and domestic violence cases.

### Scheme for Independent Oversight of Child Safe Organisations

2. The Office will spend \$1.1 million to design and develop an Independent Oversight Scheme for Child Safe Organisations and Out-of-Home Care Providers in Western Australia. The Scheme will strengthen accountability and compliance with child safety standards across organisations working with children, improving protections for vulnerable children in Western Australia in line with the recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse.

## 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
Building Safe and Inclusive Communities.	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	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 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 .....	15,358	17,194	17,847	18,560	17,980	17,900	18,269
<b>Total Cost of Services .....</b>	<b>15,358</b>	<b>17,194</b>	<b>17,847</b>	<b>18,560</b>	<b>17,980</b>	<b>17,900</b>	<b>18,269</b>

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 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 .....	57	100	70	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.....	238	150	204	150	3

(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 2025-26 Estimated Actual is lower than the 2025-26 Budget and higher than the 2024-25 Actual as there are fluctuations in improvements, 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 Ombudsman’s role has been educational, focusing on working with agencies to ensure they understand their reporting and investigation responsibilities under the Reportable Conduct Scheme. This includes providing guidance on how to draft and implement effective administrative policies and procedures before moving into a compliance phase, which involves making formal recommendations to improve existing systems. The lack of recommendations in the 2024-25 Actual and 2025-26 Estimated Actual highlights the proactive administrative measures taken by relevant entities to prevent reportable conduct, reflecting increased awareness among agencies about the requirements of the Reportable Conduct Scheme.
3. The 2025-26 Estimated Actual is lower than the 2024-25 Actual and higher than 2025-26 Budget as the Ombudsman expects to receive a lower number of reportable conduct notifications as many of the entities, subject to the Reportable Conduct Scheme, have improved their processes for notifying and investigating reportable conduct allegations. This reflects the Ombudsman’s increased educative role, strong engagement by relevant entities, and the impact of proactive implementation of preventative actions.

## 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.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 15,358	\$'000 17,194	\$'000 17,847	\$'000 18,560	1
Less Income .....	2,857	2,766	2,902	2,766	
Net Cost of Service .....	12,501	14,428	14,945	15,794	
<b>Employees (Full-Time Equivalents) .....</b>	<b>85</b>	<b>92</b>	<b>95</b>	<b>97</b>	
<b>Efficiency Indicators</b>					
Percentage of allegations finalised within three months .....	93%	95%	90%	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 ....	85%	90%	70%	85%	2
Percentage of allegations on hand at 30 June less than 12 months old .....	100%	100%	100%	100%	
Average cost per finalised allegation .....	\$1,375	\$1,890	\$1,185	\$1,890	3
Average cost per finalised notification of death.....	\$14,429	\$14,655	\$21,509	\$14,655	4
Average cost per notification of reportable conduct.....	\$3,226	\$4,000	\$4,377	\$4,000	5
Cost of monitoring and inspection functions.....	\$1,116,054	\$1,176,000	\$1,190,465	\$1,176,000	

### Explanation of Significant Movements

(Notes)

- The 2025-26 Budget, 2025-26 Estimated Actual, and 2026-27 Budget Target are higher than the 2024-25 Actual primarily due to lower spending on supplies and services in 2024-25, as well as increased expenditure associated with the development of the Independent Oversight Scheme for Child Safe Organisations and case management system.
- The 2025-26 Estimated Actual is lower than the 2025-26 Budget due to an increased volume of complaints and a rise in cases requiring more complex assessment and investigation. Targeted measures to address the backlog, including intensified case closures and early resolution strategies, are currently being implemented and are expected to enhance performance over time.
- The 2025-26 Estimated Actual is lower than the 2025-26 Budget, primarily driven by a higher volume of allegations finalised during the year. While the net cost of complaint resolution remains broadly stable, increased throughput has improved efficiency outcomes, resulting in a lower average unit cost.
- The 2025-26 Estimated Actual is higher than the 2025-26 Budget and 2024-25 Actual, primarily as a result of a lower number of notifications finalised during the year and an increase in more complex child death review matters. While the overall cost of reviews increased, reduced throughput has contributed to a higher average cost per finalised notification.
- The 2025-26 Estimated Actual is higher than the 2024-25 Actual and 2025-26 Budget as the Ombudsman expects to receive a lower number of reportable conduct notifications, as many of the entities subject to the Reportable Conduct Scheme have improved their processes for notifying and investigating reportable conduct allegations. This results in variations in the average cost per notification as the Ombudsman incurs fixed costs irrespective of the number of reportable conduct notifications.

## Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
<b>COMPLETED WORKS</b>							
Asset Replacement							
2024-25 Program .....	139	139	59	-	-	-	-
2025-26 Program .....	376	376	376	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement							
2026-27 Program .....	208	-	-	208	-	-	-
2027-28 Program .....	208	-	-	-	208	-	-
2028-29 Program .....	208	-	-	-	-	208	-
2029-30 Program .....	208	-	-	-	-	-	208
<b>Total Cost of Asset Investment Program.....</b>	<b>1,347</b>	<b>515</b>	<b>435</b>	<b>208</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.....			227	-	-	-	-
<b>Total Funding.....</b>			<b>435</b>	<b>208</b>	<b>208</b>	<b>208</b>	<b>208</b>

## Financial Statements

### INCOME STATEMENT (a) (Controlled)

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits (b).....	11,777	12,486	12,899	13,777	13,701	13,594	13,930
Supplies and services .....	1,687	2,653	2,813	2,566	2,230	2,260	2,260
Accommodation .....	1,254	1,288	1,288	1,288	1,288	1,288	1,288
Depreciation and amortisation .....	157	283	287	288	288	288	288
Finance and interest costs.....	16	4	6	6	4	3	7
Other expenses.....	467	480	554	635	469	467	496
<b>TOTAL COST OF SERVICES .....</b>	<b>15,358</b>	<b>17,194</b>	<b>17,847</b>	<b>18,560</b>	<b>17,980</b>	<b>17,900</b>	<b>18,269</b>
<b>Income</b>							
Grants and subsidies.....	-	-	78	35	35	35	35
Other revenue .....	2,857	2,766	2,824	2,731	2,731	2,978	2,978
<b>Total Income.....</b>	<b>2,857</b>	<b>2,766</b>	<b>2,902</b>	<b>2,766</b>	<b>2,766</b>	<b>3,013</b>	<b>3,013</b>
<b>NET COST OF SERVICES .....</b>	<b>12,501</b>	<b>14,428</b>	<b>14,945</b>	<b>15,794</b>	<b>15,214</b>	<b>14,887</b>	<b>15,256</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations.....	13,260	13,670	14,078	14,628	14,094	14,447	14,816
Resources received free of charge .....	309	440	440	440	440	440	440
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>13,569</b>	<b>14,110</b>	<b>14,518</b>	<b>15,068</b>	<b>14,534</b>	<b>14,887</b>	<b>15,256</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD.....</b>	<b>1,068</b>	<b>(318)</b>	<b>(427)</b>	<b>(726)</b>	<b>(680)</b>	<b>-</b>	<b>-</b>

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 85, 95 and 97 respectively.

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

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CURRENT ASSETS</b>							
Cash assets .....	4,277	2,961	3,627	2,901	2,669	2,669	2,669
Holding Account receivables .....	208	208	208	208	208	208	208
Receivables .....	23	29	23	471	23	23	23
Other.....	131	-	131	131	131	131	131
<b>Total current assets .....</b>	<b>4,639</b>	<b>3,198</b>	<b>3,989</b>	<b>3,711</b>	<b>3,031</b>	<b>3,031</b>	<b>3,031</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	2,251	2,326	2,326	2,406	2,486	2,566	2,646
Property, plant and equipment.....	100	137	257	276	203	158	136
Receivables .....	408	390	428	-	20	40	60
Intangibles .....	71	86	88	6	2	2	-
<b>Total non-current assets .....</b>	<b>2,830</b>	<b>2,939</b>	<b>3,099</b>	<b>2,688</b>	<b>2,711</b>	<b>2,766</b>	<b>2,842</b>
<b>TOTAL ASSETS .....</b>	<b>7,469</b>	<b>6,137</b>	<b>7,088</b>	<b>6,399</b>	<b>5,742</b>	<b>5,797</b>	<b>5,873</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	2,554	2,731	2,574	2,594	2,614	2,634	2,654
Payables.....	-	34	-	-	-	-	-
Borrowings and leases.....	17	2	24	27	27	17	22
Other.....	274	187	274	274	274	281	281
<b>Total current liabilities .....</b>	<b>2,845</b>	<b>2,954</b>	<b>2,872</b>	<b>2,895</b>	<b>2,915</b>	<b>2,932</b>	<b>2,957</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	427	403	427	427	427	427	427
Borrowings and leases .....	49	-	46	38	14	24	53
<b>Total non-current liabilities .....</b>	<b>476</b>	<b>403</b>	<b>473</b>	<b>465</b>	<b>441</b>	<b>451</b>	<b>480</b>
<b>TOTAL LIABILITIES.....</b>	<b>3,321</b>	<b>3,357</b>	<b>3,345</b>	<b>3,360</b>	<b>3,356</b>	<b>3,383</b>	<b>3,437</b>
<b>EQUITY</b>							
Contributed equity .....	1,721	1,739	1,742	1,764	1,791	1,815	1,836
Accumulated surplus/(deficit).....	2,427	1,041	2,000	1,274	594	594	594
Reserves.....	-	-	1	1	1	5	6
<b>Total equity .....</b>	<b>4,148</b>	<b>2,780</b>	<b>3,743</b>	<b>3,039</b>	<b>2,386</b>	<b>2,414</b>	<b>2,436</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>7,469</b>	<b>6,137</b>	<b>7,088</b>	<b>6,399</b>	<b>5,742</b>	<b>5,797</b>	<b>5,873</b>

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

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

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	12,977	13,387	13,795	14,340	13,806	14,159	14,528
Capital appropriation .....	17	18	21	22	24	25	21
Holding Account drawdowns .....	208	208	208	208	208	208	208
Other.....	1	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>13,203</b>	<b>13,613</b>	<b>14,024</b>	<b>14,570</b>	<b>14,038</b>	<b>14,392</b>	<b>14,757</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(11,910)	(12,455)	(12,868)	(13,746)	(13,670)	(13,563)	(13,899)
Supplies and services .....	(1,456)	(2,371)	(2,461)	(2,214)	(1,878)	(1,908)	(1,978)
Accommodation .....	(1,253)	(1,163)	(1,163)	(1,163)	(1,163)	(1,163)	(1,163)
GST payments .....	(339)	(271)	(271)	(271)	(271)	(271)	(271)
Finance and interest costs.....	(5)	(4)	(6)	(6)	(4)	(3)	(7)
Other payments.....	(501)	(458)	(602)	(683)	(517)	(515)	(474)
<b>Receipts (b)</b>							
Grants and subsidies.....	-	-	78	35	35	35	35
GST receipts.....	341	271	271	271	271	271	271
Other receipts .....	2,972	2,766	2,824	2,731	2,731	2,978	2,978
<b>Net cash from operating activities .....</b>	<b>(12,151)</b>	<b>(13,685)</b>	<b>(14,198)</b>	<b>(15,046)</b>	<b>(14,466)</b>	<b>(14,139)</b>	<b>(14,508)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets.....	(80)	(267)	(435)	(208)	(208)	(208)	(208)
<b>Net cash from investing activities.....</b>	<b>(80)</b>	<b>(267)</b>	<b>(435)</b>	<b>(208)</b>	<b>(208)</b>	<b>(208)</b>	<b>(208)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(15)	(18)	(21)	(22)	(24)	(25)	(21)
Other payments.....	(58)	(20)	(20)	(20)	(20)	(20)	(20)
Other proceeds .....	-	-	-	-	448	-	-
<b>Net cash from financing activities.....</b>	<b>(73)</b>	<b>(38)</b>	<b>(41)</b>	<b>(42)</b>	<b>404</b>	<b>(45)</b>	<b>(41)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>899</b>	<b>(377)</b>	<b>(650)</b>	<b>(726)</b>	<b>(232)</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	3,378	3,338	4,277	3,627	2,901	2,669	2,669
<b>Cash assets at the end of the reporting period .....</b>	<b>4,277</b>	<b>2,961</b>	<b>3,627</b>	<b>2,901</b>	<b>2,669</b>	<b>2,669</b>	<b>2,669</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)**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>Grants and Subsidies</b>							
Indian Ocean Territories .....	-	-	78	35	35	35	35
<b>GST Receipts</b>							
GST Input Credits .....	36	73	73	73	73	73	73
GST Receipts on Sales .....	305	198	198	198	198	198	198
<b>Other Receipts</b>							
Other Receipts .....	2,972	2,766	2,824	2,731	2,731	2,978	2,978
<b>TOTAL .....</b>	<b>3,313</b>	<b>3,037</b>	<b>3,173</b>	<b>3,037</b>	<b>3,037</b>	<b>3,284</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.