



PARLIAMENTARY SERVICES  
DEPARTMENT

ANNUAL REPORT  
2007-08





**Hon Nick Griffiths, MLC**  
President of the Legislative Council

**Peter McHugh**  
Clerk of the Legislative Assembly

I am pleased to present to you for tabling in each house the Annual Report of the Parliamentary Services Department for the year 2007-08.

This report details, for each Parliamentary Services functional area, a list of major achievements for the 2007-08 financial year, some planned initiatives for the future and some indicative statistics which provide examples of the outputs of the various areas. Included in the report are the results of the various user surveys undertaken to assess performance and also obtain valuable feedback.

A full set of audited financial statements, together with the Auditor General's audit opinion, is also attached.

I would like to thank you both for your support during the year, the members of the thirty-seventh Parliament's Parliamentary Services Committees for their input to Parliamentary Services' operations, and the staff of the Parliamentary Services Department for their ongoing contribution.

**Russell Bremner**  
Executive Manager Parliamentary Services  
Accountable Officer  
Parliamentary Services Department



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PARLIAMENT HOUSE  
**FOREWORD**

WESTERN AUSTRALIA

Once again, 2007-08 was a demanding but satisfying year for the Parliamentary Services Department.

We encountered many challenges in a year in which resources, both human and trade services, were in short supply. Escalating capital costs and an unusually high level of attrition in the Information Technology area tested our capacity to deliver some services. Proudly, the department met these challenges because of the high level of professionalism and commitment demonstrated by staff.

In addition, the Parliamentary Services Department embarked upon many new and exciting projects. Significant progress was made, in conjunction with the other two parliamentary departments, in the areas of risk management, electronic document and records management, occupational safety and health and in developing attraction and retention strategies.

The overheated Western Australian employment market caused the department to focus closely on professional development and retention of its staff. The continued emphasis on the department's Focus on the Future program ensured employee wellbeing was at the forefront of our staff retention strategy, as well as assisting in identifying efficiencies across all areas.

The 2007-08 financial year was the third consecutive year in which all the operational units of the Parliamentary Services Department reported increased activity and calls on their services. This year the department also initiated a number of traineeships and apprenticeships to reflect our commitment to creating opportunities to ensure a skilled workforce and to develop a talent pool for the department's future.

Significant progress has been made this year on improvements to the Parliament House building and grounds. Energy and water conservation have featured prominently in Western Australia, and the Parliament has successfully reduced its consumption of both energy and water.

This year also saw the retirement of our Head Chef, Claude Morris, after twenty-eight years of service. We wish him a long and happy retirement.

I continue to be impressed by, and proud of the dedication and contribution of, all Parliamentary Services staff in undertaking their roles, and thank them all for their continuing contribution to Parliament.

We are looking forward to 2008-09 to further consolidate and improve on our services, and begin preparations for the next state election period.



**Russell Bremner**  
Executive Manager Parliamentary Services







# PARLIAMENTARY SERVICES

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WESTERN AUSTRALIA

The Parliamentary Services Department provides quality support services and resources to the Presiding Officers, members of Parliament and the chamber departments of the Parliament of Western Australia. This is the third year the department has published an annual report.

Since its establishment over a decade ago, the Parliamentary Services Department has continually focused on improving services and facilities for members, staff and visitors to the Parliament. The department now includes key efficiency indicators in its budget, integrating measurable standards into our strategic and operational planning.

The Parliamentary Services Department is one of three departments that serve the Parliament of Western Australia, and is accountable under the provisions of the Financial Management Act. The department is not a department or agency of the Crown under the Public Sector Management Act 1994. This reflects the long established and necessary independence of Parliament from the Executive.

The Parliamentary Services Department employs approximately 110 staff working in eight business units:

Building Services (*includes switchboard, maintenance and gardens*); Catering Services (*provides members and staff with food and beverage services as well as function catering*); Financial Services (*incorporates both accounting and purchasing services*); Reporting Services (*both Hansard and parliamentary broadcasting*); Human Resources (*also provides payroll services to the whole of Parliament*); Information Technology (*including telecommunications*); Library and Information Services (*also provides a media monitoring service*); and Security Services (*also coordinates vehicle parking*). Our once unique corporate model and many of our practices have now been adopted by other Australian Parliaments.

The Parliamentary Services Department is subject to the joint direction and control of the two Presiding Officers. The Presiding Officers receive assistance and advice from a Parliamentary Services Committee of each house and these committees meet jointly several times a year to be presented with financial statements and operational reports of the Parliamentary Services Department.

## MISSION

This annual Report includes an overview of the key services provided by our staff, reflecting our commitment to providing professional services that are linked to unit business plans. The PSD mission is:

*To ensure the provision of an appropriate environment  
and ancillary services to members of Parliament, chamber departments,  
parliamentary staff and other users.*

## CORPORATE MANAGEMENT TEAM

The Corporate Management Team (CMT) is the Parliamentary Services Department's leadership team, comprising the Executive Manager, the Deputy Executive Manager Parliamentary Services, and the managers of all PSD units. The CMT is responsible for setting the strategic direction for the department and managing its day to day operations. Each member of the CMT is an industry professional who has the responsibility of ensuring that the department is continually examining innovative policies and practices to maintain high standards and provide a high level of satisfaction to users of Parliament House facilities and services.



The CMT has an operational meeting each month to update each unit on developments and also to assist other units solve issues. Strategic meetings are held six monthly, and this involves a presentation by each unit manager on the unit's performance and an outline of future challenges. In addition, the CMT meets annually to report, revise and develop unit business plans and also to ensure that the strategic direction for PSD is reflected in those plans.

## **STRATEGIC PLANNING**

During the past year the department has continued to refine its strategic planning process. Our aim is for the Parliamentary Services Department's strategic plan to be finalised and ratified in the first half of the 2008-09 financial year. Our strategies link closely to our core services and broadly fit into two categories: Infrastructure and Facilities and Information and Services.

## **KEY PERFORMANCE INDICATORS**

This year the Parliamentary Services Department included key efficiency indicators in its annual budget papers, thus marking a significant ongoing commitment to monitoring and reporting on the efficiency and effectiveness of our services. Part of this commitment involves ongoing reviews and measurement of these services to establish baseline data to provide a barometer for future reporting.

We believe that by aligning these key measures of our performance with our strategic planning process, we will continue to provide highly regarded services that are both accountable and dependable.

## **RECORD KEEPING AND RECORDS MANAGEMENT IN PSD**

The Parliamentary Services Department's record-keeping plan was adopted by the Presiding Officers in November 2002. A formal review was undertaken during the year as required by the State Records Act 2000 (Part 2 section 14). As a consequence, the department now has a comprehensive set of policies, procedures and practices and is currently exploring records management technologies to enable better efficiency in dealing with records.

All new parliamentary employees are advised of the department's record-keeping plan as part of the induction process. Each unit is responsible for providing relevant training of unit record-keeping procedures to new employees upon their commencement.

## **OCCUPATIONAL SAFETY AND HEALTH**

This year the three departments of the Parliament jointly agreed to implement a comprehensive OSH management framework following the model set out in the *Code of Practice: Occupational Safety and Health in the Western Australian Public Sector*. We commenced the first stage of assessment in June 2008 and it is envisaged that the framework will be fully implemented by the end of 2008. The Parliament will be among the first organisations in Western Australia to implement this framework.



# BUILDING SERVICES

## GOAL

WESTERN AUSTRALIA

*To ensure the quality of accommodation, gardens, building fabric, and switchboard services are of a high standard.*

## KEY RESPONSIBILITY

Building Services provides and maintains a safe and appropriate working environment for members, staff and visitors within Parliament House and its annexes. Additionally, Building Services ensures that Parliament House and its gardens and grounds are maintained as a prestigious public icon, today and in the future. Services include responsibility for capital projects (infrastructure upgrades) and the Parliament House art collection, the provision of switchboard facilities and also the provision and maintenance of recreation facilities at Parliament House.

## HIGHLIGHTS OF 2007-08

- Refurbishment of the passenger lifts.
- Installation of safety walkways to rooftop plant.
- Introduction of supplementary air conditioning to IT server rooms.
- New conference table for the Aboriginal People's Room.
- Landscaping redevelopment of the eastern precinct of parliamentary grounds.
- Security upgrades to Parliament House.
- New fire alarm control panels.
- Relocation of the Legislative Council Committee Office.
- Extensive grounds maintenance.
- Undertaking of a comprehensive building condition report.
- Roof repairs including membrane replacement and re-pointing of tiles.
- Travertine marble cleaned.

## LOOKING AHEAD

- Comprehensive electrical testing.
- Completion of condition surveys and updating of all building documentation systems.
- Upgrade to the catering service lifts.
- Refurbishment of the gymnasium and change rooms.

## MAJOR ACHIEVEMENT

### Legislative Council Committee Office

The relocation of the committee office was completed over the long weekend in March. This was the culmination of several months of planning to minimise disruption to the committee staff. In addition to the project management of the office relocation, the Building Services team assisted the LCCO by coordinating the procurement of the office and committee room fit-out.


The new facility provides three large committee rooms, four meeting rooms, twelve cellular offices and a large open plan office area. The landlord has provided end-of-journey showering facilities as part of the base building fit-out. The project was delivered on schedule and within the agreed budget.

**SURVEY RESULT**

Percentage of respondents who rated 'Good' or 'Very Good'

**74%**

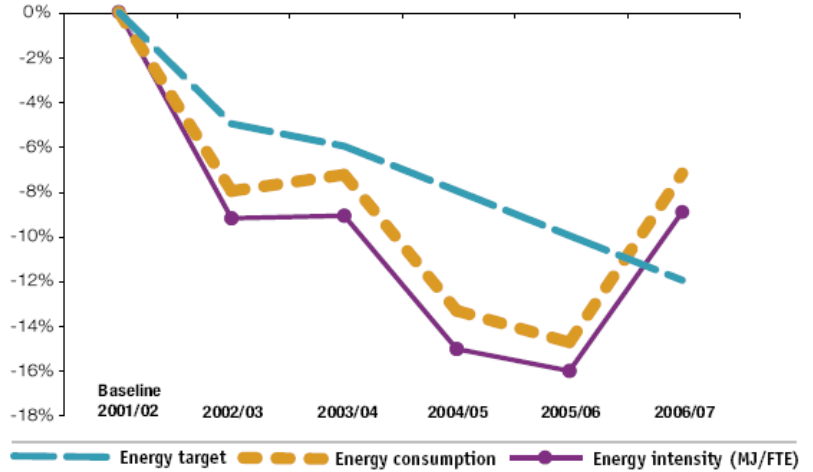
*"Building Services provide us with excellent services."*



Parliamentary Services Department  
has successfully participated in  
the Energy Smart Government program  
and is commended for achieving a  
significant improvement in energy efficiency

*A. Huddelstone*  
Executive Director

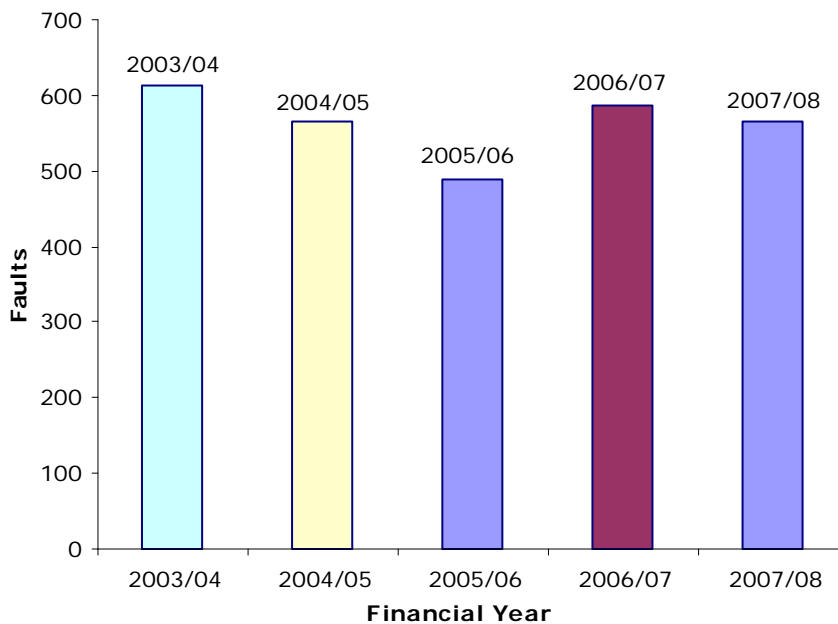
Sustainable Energy Development Office  
Government of Western Australia



Energy consumption of the Parliamentary Services Department increased in 2006/07 following the installation of air conditioning in the Legislative Council and Legislative Assembly Chambers.

In other areas the department continues to improve energy efficiency by using more energy efficient lights and through ongoing staff education.

**Faults - Breakdown and Repair**





# SECURITY SERVICES

## GOAL

WESTERN AUSTRALIA

*To provide and maintain a safe and secure environment for Members, staff and visitors.*

## KEY RESPONSIBILITY

The Security Services unit provides a range of services, including the provision of a secure environment for members of Parliament, staff and visitors within the parliamentary precinct. The security team is responsible for security services, emergency and evacuation procedures, mail distribution and parking facilities within the parliamentary precinct and at parliamentary annexes.

## HIGHLIGHTS OF 2007-08

- Security management of 36 Ambassadorial/VIP visits, 21 rallies/protests, three Youth Parliaments and seven chamber events.
- Upgrade of electronic boom gates at members' car park.
- Upgrade of alarm panels in Emergency Control Centre.
- Refurbishment of main entrance security offices.
- Various security infrastructure upgrades.
- Integration of new Legislative Council Committee Office access control system into Parliament House access control system, and provision of security services during office relocation.
- Revision of CCTV monitoring procedures and hand-delivered/couriered mail policy.
- Conducted two building evacuation exercises, including familiarisation exercise on two-house sitting day.
- Comprehensive First Aid Training undertaken and renewal of First Aid equipment.

## LOOKING AHEAD

- Security preparations for Parliament House as a result of the state election.
- Upgrade of Parliament House CCTV recording system.
- Enhancement of Parliament House CCTV coverage of Parliamentary Reserve.

## MAJOR ACHIEVEMENT

### Improved Emergency Response, Alarm Monitoring and Fire Sensors

The replacement of our fire and alarm systems and the redesign of the security offices in the main foyer have significantly improved our ability to detect and respond to emergency situations. This coincided with a renewal of smoke detectors and alarm zones partitioning to enable faster identification of incident location and cause. A private briefing room was established to assist with incident control and management.

**SURVEY RESULT**

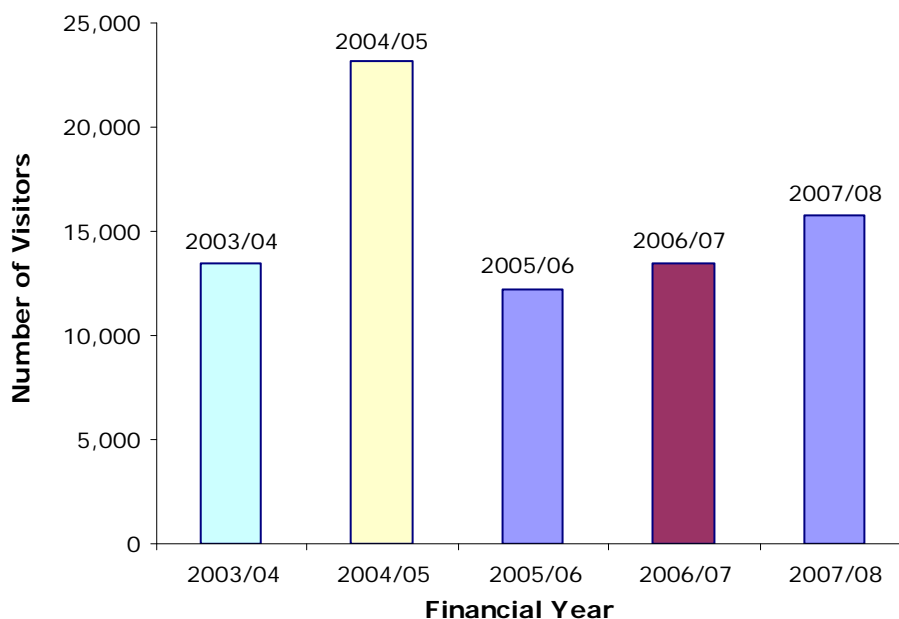
Percentage of respondents who rated 'Good' or 'Very Good'

**74%**

*"Security provides a good service particularly with late night escorts."*

<b>Visitors attending a tour at Parliament House</b> <i>From July 2007 - June 2008</i>				
<b>Month</b>	<b>Schools</b>	<b>Others</b>	<b>Total</b>	<b>YTD</b>
July	711	543	1,254	1,254
August	1,580	388	1,968	3,222
September	2,471	155	2,626	5,848
October	765	386	1,151	6,999
November	1,630	246	1,876	8,875
December	147	96	243	9,118
January	26	69	95	9,213
February	204	101	305	9,518
March	858	279	1,145	10,663
April	514	291	805	11,468
May	1,470	396	1,866	13,334
June	1,943	455	2,398	15,732

**Visitors attending a Tour**





# INFORMATION TECHNOLOGY

## GOAL

*To facilitate the business of Parliament  
by the provision of efficient, stable and secure IT systems  
with professional and prompt customer service.*

## KEY RESPONSIBILITY

The Information Technology unit provides all IT support services for parliamentary departments. It delivers services to members when they are at Parliament House; develops and implements appropriate standards, policies and plans; maintains an appropriate information technology hardware/software infrastructure; manages the Parliament's telecommunications systems; provides a single point of contact Service Desk; and ensures the efficient and effective operation of all computer systems with an attitude of best-practice professionalism and interdepartmental cooperation.

## HIGHLIGHTS OF 2007-08

- o Completed security and capacity upgrade for the wireless networking infrastructure.
- o Implemented an improved Service Desk management tool.
- o Upgraded switching and fibre-optic networking infrastructure across the Parliament data network.
- o Installed new communications infrastructure and transition support to the new Legislative Council Committee Office.
- o Upgraded memory capacity in members' laptops to support additional application load.
- o Completed members' laptop replacement project.
- o Completed procurement of a PABX replacement 'pilot' solution.
- o Commenced project for whole-of-Parliament electronic document and records management system (EDRMS).
- o Delivered upgrade to the electronic purchase order system used across Parliament.
- o Delivered a three-year strategic plan reviewing all aspects of IT service delivery.

## LOOKING AHEAD

- o Deliver an upgrade to Hansard publication system to use single data source.
- o Complete the migration to a 'virtual server' environment, including providing for high availability of data storage and services.
- o Implement new corporate backup infrastructure and services.
- o Pilot and implement voice over IP replacement technology for PABX.
- o Pilot SharePoint technology as part of the IT strategic plan for future IT service provision.
- o Implement and support business-selected EDRMS environment.

## MAJOR ACHIEVEMENT

### Replacement of PABX with Voice Over IP (VOIP) technology

The opportunity created by the need to replace the ageing PABX telephone system has given Parliament a significant cornerstone from which to build a converged data and voice network.

This convergence of networks will position Parliament to take advantage of new communications functionality in the future, while delivering a significant reduction in administration costs for standard phone services. Progressing this work to a pilot stage, within the underlying 'unified communications' strategic direction, has been a major achievement for this financial year.

## SURVEY RESULT

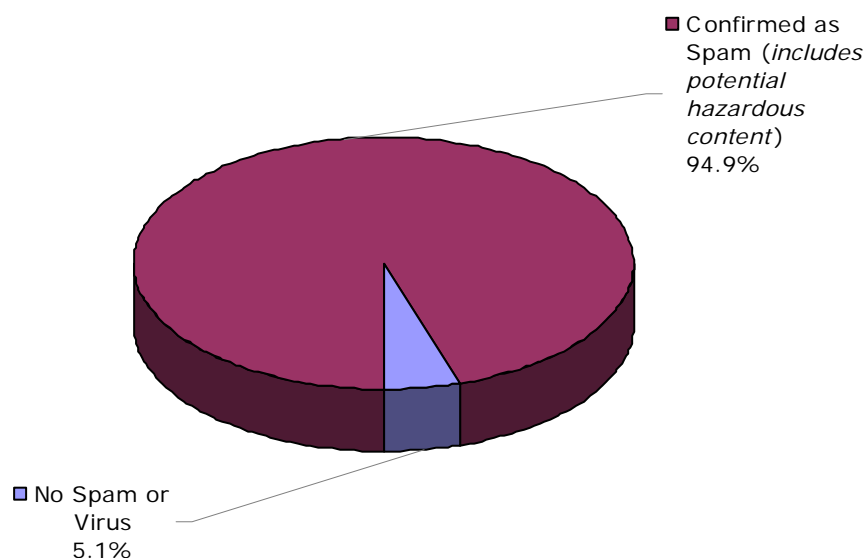
Percentage of respondents who rated "Good" or "Very Good"

**66%**

Helpdesk Calls	2006/07	2007/08
Service Assistance - Info., Tech Support & Training	884	1,535
Hardware/Software Faults	781	2,834
Projects		37
<b>Total</b>	<b>1,665</b>	<b>4,406</b> *
<b>E-mail Scanning Statistics</b>		
Confirmed as Spam ( <i>includes potential hazardous content</i> )	1,951,872	6,139,187
No Spam or Viruses	361,090	331,500
<b>Total</b>	<b>2,315,626</b>	<b>6,470,687</b>

\* HelpDesk Management software introduced June 2007 which groups all spam and potentially hazardous content

### E-mail Scanning Statistics







# REPORTING SERVICES

## GOAL

*To provide a timely, accurate and impartial record of the proceedings of the Legislative Council and Legislative Assembly, and their committees.*

## KEY RESPONSIBILITY

Reporting Services provides a clear and independent record of all the proceedings in the Legislative Council and the Legislative Assembly.

Reporting Services publishes *Hansard*, the record of the parliamentary debates, and reports and provides transcripts of evidence given to select and standing committees of the Parliament, both in-house and throughout the state. A transcription service is also provided for interstate and overseas hearings of parliamentary committees, ministerial conferences, commonwealth parliamentary committee hearings and Youth Parliaments.

Reporting Services also provides television and audio services for the Parliament. The proceedings of the Legislative Council and the Legislative Assembly are broadcast in-house, to which the media have access, and on the internet.

## HIGHLIGHTS OF 2007-08

- o Developed induction program for new Hansard reporters and trainee reporters.
- o Made improvements to electronic publishing of *Hansard* to provide better results for users.
- o Finalised Legislative Council 1832-1870 Minutes project for the Council's 175<sup>th</sup> anniversary.
- o Reported YMCA Youth Parliament, Statewide Student Parliament and Commonwealth Parliamentary Association seminar.
- o Began providing Legislative Assembly question time to community television station Access 31 for broadcast.

## LOOKING AHEAD

- o Implement improved database for management of electronic publication of *Hansard*.
- o Prepare pamphlets and DVDs of inaugural speeches of new members following the state election.
- o Review *Hansard* editing guidelines and procedures.
- o Attend Commonwealth Hansard Editors Association conference.
- o Investigate upgrade of master antenna television system to provide improved television reception within Parliament House and allow for move to digital transmission.

## MAJOR ACHIEVEMENT

### Improvements to Electronic Publishing of *Hansard*

In 2007-08 significant steps were taken to improve the electronic publishing of *Hansard*, particularly the search functionality to allow users to search a combination of queries. Improvements were also made to the design of the search results to more clearly indicate the search information being returned. Hansard debates prior to 2001 are being reloaded to provide for more consistent searching results.

The Hansard database consolidation project being undertaken will streamline existing processes by reducing the number of potential points of failure, and providing information online earlier than is currently the case.



## SURVEY RESULT

Percentage of respondents who rated 'Good' or 'Very Good'

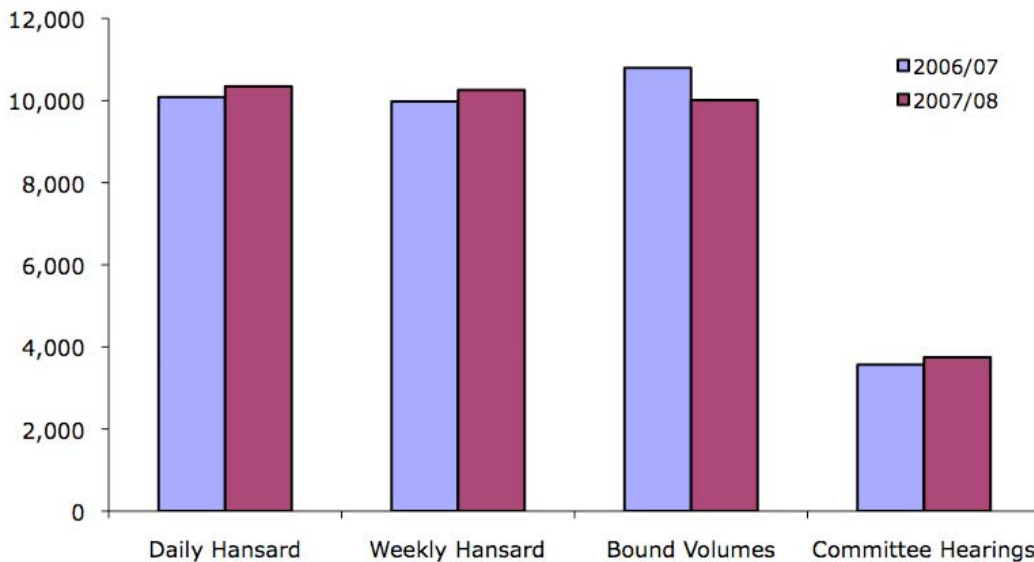
**89%**

*"Hansard staff provide an excellent service and are always helpful in dealing with our questions re evidence hearing transcripts and other committee related matters. Very much appreciated."*

Hansard	2006/07		2007/08	
	Number	Pages	Number	Pages
Daily Hansard	121	10,085	132	10,348
Weekly Hansard	29	9,981	26	10,259
Bound Volumes *		10,797		10,010
<b>Committee Hearing Transcripts</b>				
Select and Standing Committees	122	3,568	120	3,747
<b>Broadcast of Parliamentary Proceedings</b>				
		Hours		Hours
Legislative Council		355		408
Legislative Assembly		487		491

\* Bound Volumes cover January - December in each calendar year

### Transcript Pages





# LIBRARY AND INFORMATION SERVICES

## GOAL

WESTERN AUSTRALIA

*To support the Parliamentary process through the provision of relevant, timely and accurate information to members and staff of the Parliament.*

## KEY RESPONSIBILITY

The Library and Information Services unit provides services to meet the information requirements of members and staff of the Parliament. The Library functions as a central point in the collection, documentation, coordination and dissemination of information.

## HIGHLIGHTS OF 2007-08

- o Consolidated the library's journal collection into one online database providing a one-stop shop for accessing journal titles and articles from the library's intranet page.
- o Commenced development of a searchable historical database providing access to biographical information on all current and former members from 1890 including searchable bibliographical information on published works written about or by a member of Parliament.
- o Conservation of the library collection including re-binding of the library's Votes and Proceedings collection, all parliamentary committee Reports and the royal commission collection.
- o Conducted and participated in training seminars on parliamentary information and effective online searching for electorate and research officers and undertook 51 orientation sessions.
- o Developed many new library publications.
- o Successfully reviewed the Parliamentary Services Department's Record Keeping Plan as required by the State Records Act 2000.
- o Developed and published an Overview of Parliamentary Services Department's Record Keeping Practices.

## LOOKING AHEAD

- o Investigate options for the introduction of an electronic document and records management system.
- o Review the library's intranet site on POWAnet to improve access to information.
- o Undertake trials to provide enterprise searching across library and Parliament-wide databases.
- o Publish analysis of the results of the Western Australian general state election.
- o Investigate options to improve communications with members.

## MAJOR ACHIEVEMENT

### Collection Review & Access to Information

A collection review and conservation program has ensured that our parliamentary collections are well maintained and easily accessible. The overall review of the library collection continues to ensure that we provide a collection that is timely and relevant.

The production of a range of publications helps members to be better informed about their electorates, legislation before the houses and issues of the day, and the development of the historical database will provide valuable information to researchers and historians on members of the Western Australian Parliament from 1890 to the current day.

## SURVEY RESULT

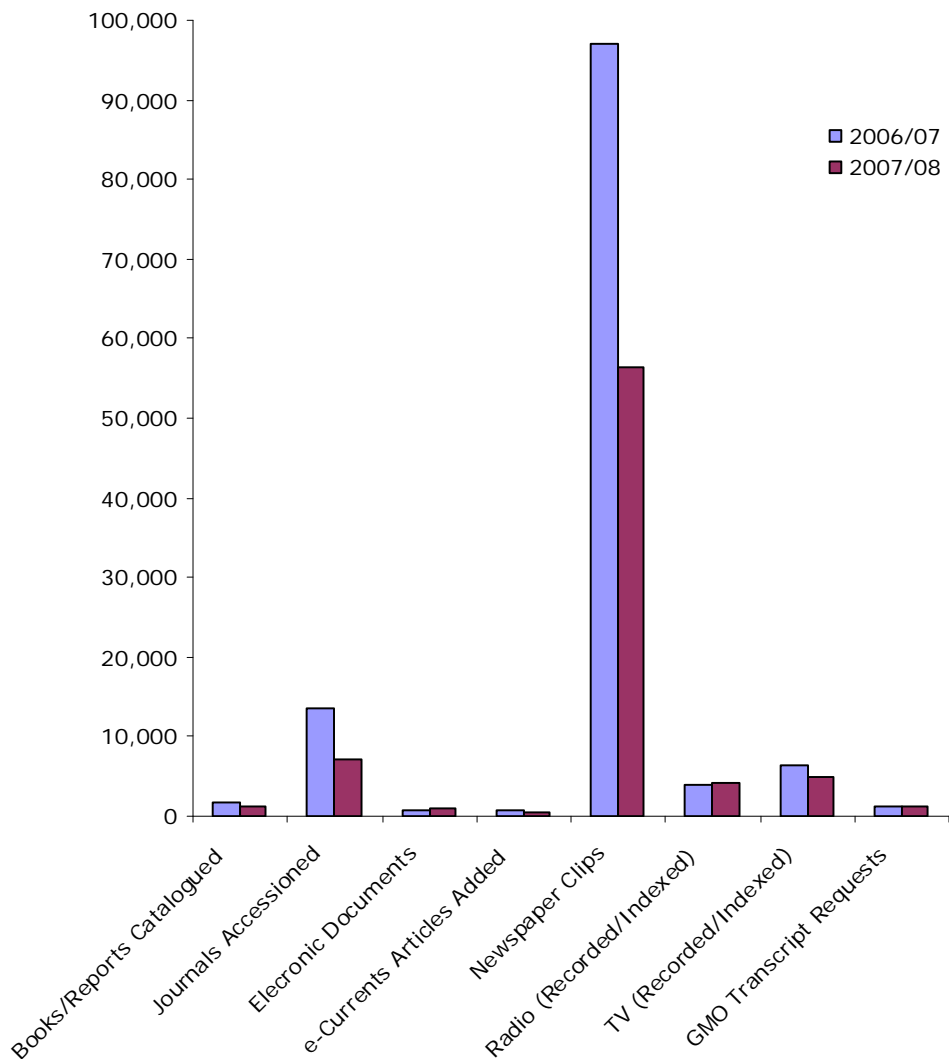
Percentage of respondents who rated 'Good' or 'Very Good'

**96%**

*"I am constantly amazed at the very high level of service and goodwill shown."*

Reference Services	2006/07	2007/08
Inter-Library Loans	237	350
Requests	4,777	5,595
Special Searches	2,457	2,409
Online Queries	356,355	558,463
Items Circulated	175,060	222,100
<b>Total</b>	<b>538,886</b>	<b>788,917</b>
<b>Collection Development</b>		
Documents/Books Catalogued	16,518	17,621
News Items Recorded/Indexed	108,501	66,670
<b>Total</b>	<b>125,019</b>	<b>84,291</b>

### Library Collection Development





# CATERING SERVICES

## GOAL

*To provide quality, cost-effective catering services to members of Parliament and their guests, visitors and Parliament House staff.*

## KEY RESPONSIBILITY

The Catering Services unit provides appropriate food and beverage services to members of Parliament and their guests, visitors and Parliament House staff.

Services include restaurant dining in the members' dining room and staff cafeteria. There are also room service facilities to all meeting rooms for morning and afternoon teas, working luncheons and dinners, and function catering in the Centenary Room and courtyard, as well as a full bar service in the members' and visitors' bars.

## HIGHLIGHTS OF 2007-08

- Provided catering for state visits from Ambassadors, High Commissioners and delegations from Ireland, Japan, Cyprus, Morocco, Switzerland, Saudi Arabia, United Kingdom, United Arab Emirates, East Timor, Tuscany, Hungary, Brunei, Brazil, China, Philippines, Finland, New Zealand, Netherlands, Slovak Republic, Germany, Kuwait and Egypt.
- Catered for the farewell reception for the Governor-General.
- Catering staff completed training for Responsible Service of Alcohol, Safe Handling of Chemicals, FoodSafe and FoodSafe Plus.
- Purchased new shelving and storage containers for cool rooms and freezer to ensure our hazard analysis and critical control points standards are maintained.
- Implemented Traineeship and School Based Apprenticeship program.

## LOOKING AHEAD

- Create a function and event planning brochure and upgrade other Catering brochures to ensure availability of services, booking and payment protocols are clearly communicated to new members and their staff post-election.
- Establish a Parliament-wide booking system that captures all meeting rooms, educational tours, rallies/protests and function bookings in one central system.

## MAJOR ACHIEVEMENT

### **Traineeship and School Based Apprenticeship program implemented**

In early 2008 the Catering Services unit introduced a traineeship program, providing service staff with the opportunity to complete their Certificate in Hospitality. The on-the-job training encourages a learning environment, improves job satisfaction and staff retention and is cost neutral to the Parliament. Currently, three Catering Services staff are completing the certificate.

At the same time, Catering Services commenced a school-based apprenticeship program in Commercial Cooking. Currently one student works one day in our kitchen, attends TAFE the following day and for the balance of the week attends her regular high school classes.

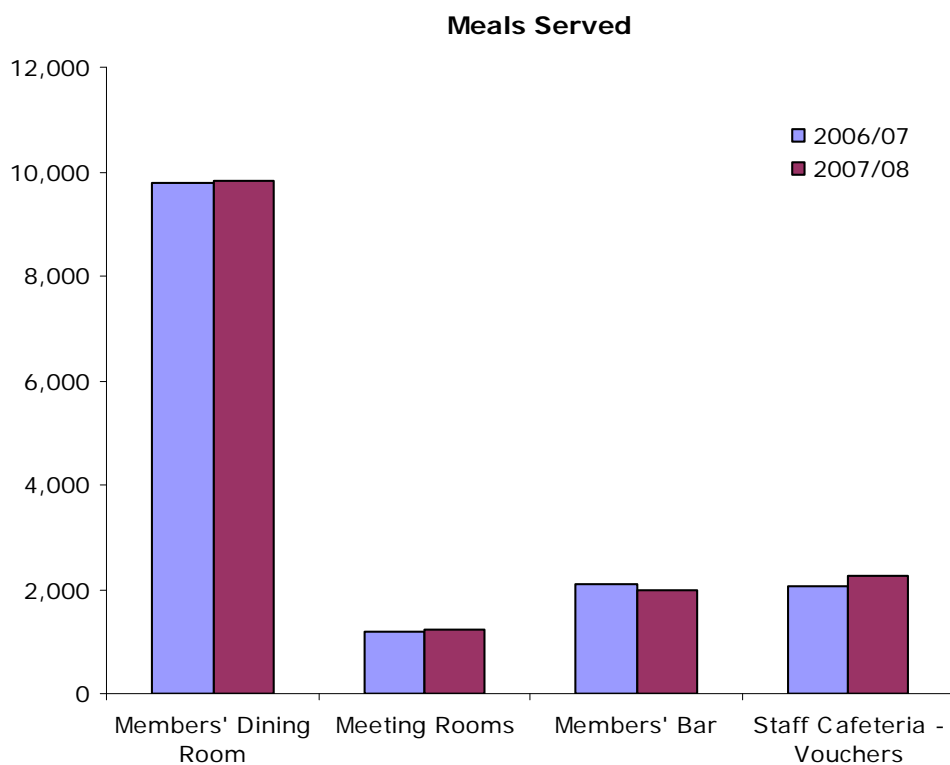
## SURVEY RESULT

Percentage of respondents who rated 'Good' or 'Very Good'

**79%**

*"Catering provides an extremely good service."  
"The Cafeteria is excellent in my experience  
the range of food and price is very good."*

Meals	2006/07	2007/08
Members' Dining Room	9,800	9,819
Working Luncheons (Meeting Rooms)	1,200	1,220
Members' Bar	2,102	1,991
Staff Cafeteria (staff meal vouchers)	2,041	2,241
<b>Total</b>	<b>15,143</b>	<b>15,271</b>
Functions		
Number of Functions Held	215	265





# FINANCIAL SERVICES

## GOAL

WESTERN AUSTRALIA

*To provide quality financial services  
and advice to the parliamentary departments.*

## KEY RESPONSIBILITY

The Financial Services unit provides accounting services to the three parliamentary departments and the Governor's Establishment. Responsibilities also include administering, interpreting and advising on members' salaries and allowances, preparation of parliamentary budgets, management of statutory financial reporting, providing strategic commercial and financial advice, providing procurement advice, and business continuity and risk management coordination.

## HIGHLIGHTS OF 2007-08

- Reviewed whole-of-Parliament financial management manual.
- Implemented whole-of-Parliament procurement policies and guidelines.
- Finalised whole-of-Parliament risk management policy and guidelines.
- Coordinated superannuation seminars for staff and members, in conjunction with GESB.
- Issued draft business continuity plan for review by RiskCover.
- Provided ongoing support to the Governor's Establishment.
- Received clear audit opinions for all 2006-07 financial statements.
- Completed financial system health check.

## LOOKING AHEAD

- Preparation for member changes arising from next state election.
- Ongoing reviews of risk management and business continuity plans.
- Assist in reviewing parliamentary departments' key efficiency indicators.

## MAJOR ACHIEVEMENT

### Whole-of-Parliament Financial Management

During 2007-08 Financial Services finalised Parliament's financial policies and guidelines and the financial management manual through a whole-of-Parliament approach. This will result in improved governance and consistency in approach across all discrete parliamentary departments.

## SURVEY RESULT

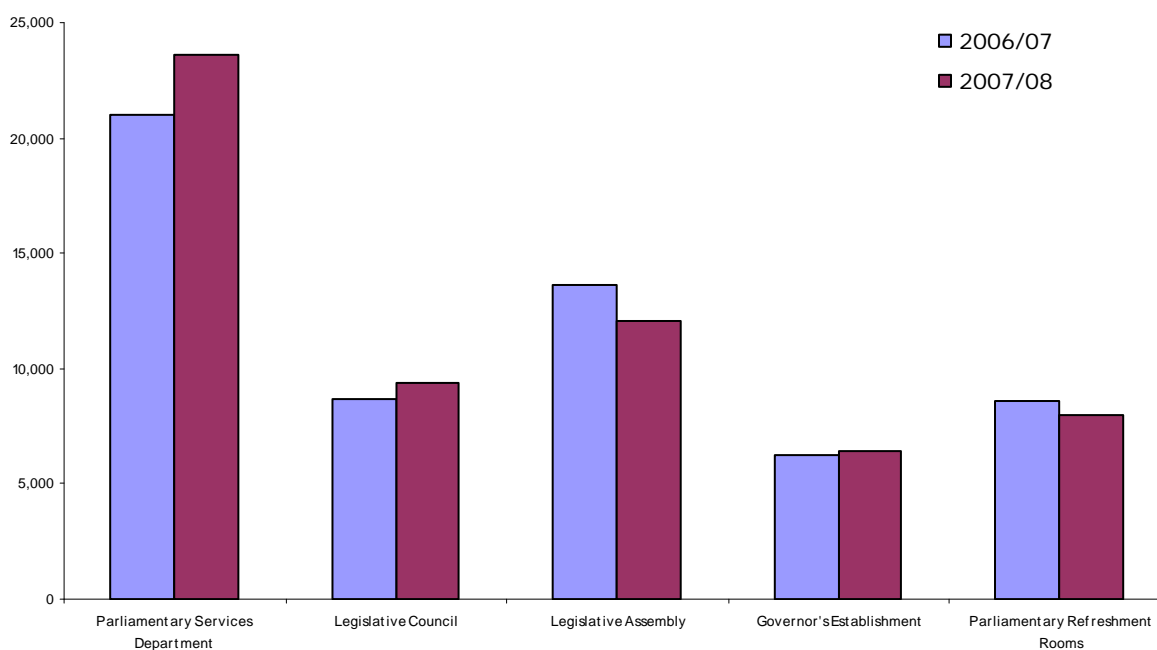
Percentage of respondents who rated 'Good' or 'Very Good'

**83%**

*"Always very helpful and do a good job."*

Transactions by category		
	2006/07	2007/08
<b>Number of transactions processed</b>		
Parliamentary Services Department	20,992	23,638
Legislative Council	8,706	9,404
Legislative Assembly	13,623	12,040
Governor's Establishment	6,240	6,456
Parliamentary Refreshment Rooms	8,589	8,025
<b>Total</b>	<b>58,150</b>	<b>59,563</b>
<b>Number of Members' Claims Processed</b>		
Legislative Council	489	301
Legislative Assembly	669	424
<b>Total</b>	<b>1,158</b>	<b>725</b>
<b>Average Turnaround for Members' Claims (Days)</b>		
Legislative Council	1.4	1.8
Legislative Assembly	1.8	1.8

Number of transactions processed







# HUMAN RESOURCES

## GOAL

WESTERN AUSTRALIA

*To maximise the organisation's performance  
by realising the potential of its employees.*

## KEY RESPONSIBILITY

Human Resources develop, implements and reviews HR policy, procedures and systems for all parliamentary departments. Responsibilities include recruitment; performance development and review; training; employee relations and industrial relations advice; interpretation and explanation of conditions of employment; dealing with various staff enquiries; staff payroll; production of *Parliament News* (regular newsletter for staff and members); employee and member assistance services; and occupational safety and health.

## HIGHLIGHTS OF 2007-08

- o Continued Focus on the Future initiatives and workshops for staff.
- o Commenced negotiations for the Parliamentary Employees General Agreement 2008.
- o Facilitated an independent review of salary classifications for approximately 60 parliamentary positions covering 120 staff.
- o Developed additional HR policies such as "Health and Wellbeing".
- o Commenced implementation of the *Code of Practice: Occupational Safety and Health in the Western Australian Public Sector*.
- o Held six Social Club events and presented 23 staff recognition awards at the members' and staff Christmas party.
- o Expedited recruitment processes and redesigned process for advertising vacancies.

## LOOKING AHEAD

- o Finalise the 2008 general agreement.
- o Establish comprehensive OSH policies and procedures.
- o Enhance parliamentary website employment page.
- o Ensure a greater focus on attraction and retention of staff.

## MAJOR ACHIEVEMENT

### Health and Wellbeing Policy

The Parliament of Western Australia recognises that clear benefits arise for the organisation if staff are healthy and are encouraged to improve and maintain their health and wellbeing. In pursuit of the commitment to promoting, achieving and maintaining the highest levels of health and safety for all employees, a health and wellbeing policy was established. The policy subsidises some activities and provides some paid time off to participate in the activities.

The health and wellbeing policy is expected to result in good working health; reduced absenteeism; better ability to cope with work and general life stresses; improved morale; improved concentration and productivity; a regular commitment by staff to improving and maintaining their health; and reduced health risk factors.

## SURVEY RESULT

Percentage of respondents who rated 'Good' or 'Very Good'

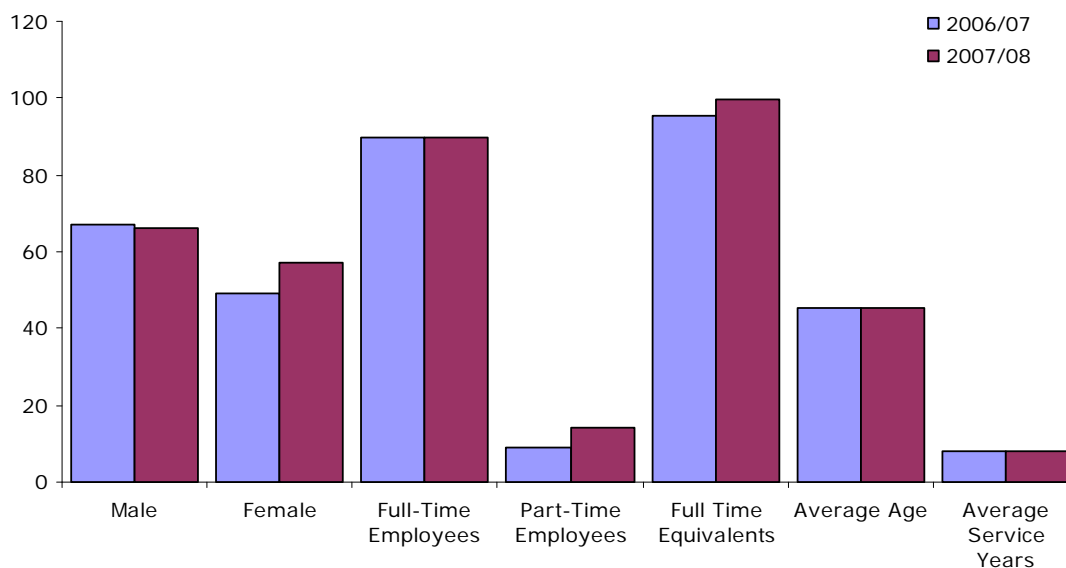
**81%**

*"I have found HR to be professional, and the induction was the best that I have experienced."*

PSD Staff Statistics	Number of Male and Female Employees					
	Male		Female		Total	
	2006/07	2007/08	2006/07	2007/08	2006/07	2007/08
<b>Employees</b>						
of age > 48 years	30	34	21	25	<b>51</b>	<b>59</b>
within 2 years of next LSL entitlement	10	8	12	9	<b>22</b>	<b>17</b>
with current LSL Entitlement	13	16	8	12	<b>21</b>	<b>28</b>
<b>Training</b>						
Employees who attended a course	<b>66</b>					
as a % of total staff	53.66%					

PSD Staff Movement	FTEs		Number of Male and Female Employees					
	(Ex. Casuals)		Male		Female		Total	
	2006/07	2007/08	2006/07	2007/08	2006/07	2007/08	2006/07	2007/08
at 1 July	91.65	92.37	66	67	46	49	112	116
Recruited	10.5	12.75	9	7	9	9	18	17
Separated	9.2	10.85	8	8	6	16	14	23
at 30 June	92.37	97.46	67	66	49	57	116	123
Positions Vacant	3	2					3	2
<b>Total</b>	<b>95.37</b>	<b>99.46</b>	<b>67</b>	<b>66</b>	<b>49</b>	<b>57</b>	<b>119</b>	<b>126</b>
<b>% Turnover</b>	<b>11.3%</b>	<b>11.8%</b>						

**Employee Demographics**





# APPENDICES

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WESTERN AUSTRALIA

APPENDIX A:

Parliamentary Services Department - **Survey Results**

APPENDIX B:

Parliamentary Services Department - **Structure Chart**

APPENDIX C:

Parliamentary Services Department - **Staffing at a glance**

APPENDIX D:

Parliamentary Services Department - **Focus on the Future**

APPENDIX E:

Parliamentary Services Department - **Travel & Conferences**

APPENDIX F:

Internet, Intranet & Extranet - **Statistics**

APPENDIX G:

Parliamentary Services Department - **Expenditure at a glance**

APPENDIX H:

Parliamentary Services Department - **Financial Statements**



# SURVEY RESULTS

## MEMBERS SURVEY

A survey was conducted of all members of the Legislative Council and Legislative Assembly. Members were asked to rate the performance of the Parliamentary Services Department functional areas on a scale of 1 (very poor) to 5 (very good), and were also given the opportunity for free-form comments.

An overall 43 per cent response rate indicated the following assessment:

- **40 per cent** of members rated performance as **'very good'**
- **83 per cent** of members rated performance as **'good'** or **'very good'**
- **95 per cent** of members rated performance as **'satisfactory'** to **'very good'**

A number of suggestions were submitted on further improvements that could be made, and these will now be followed up.

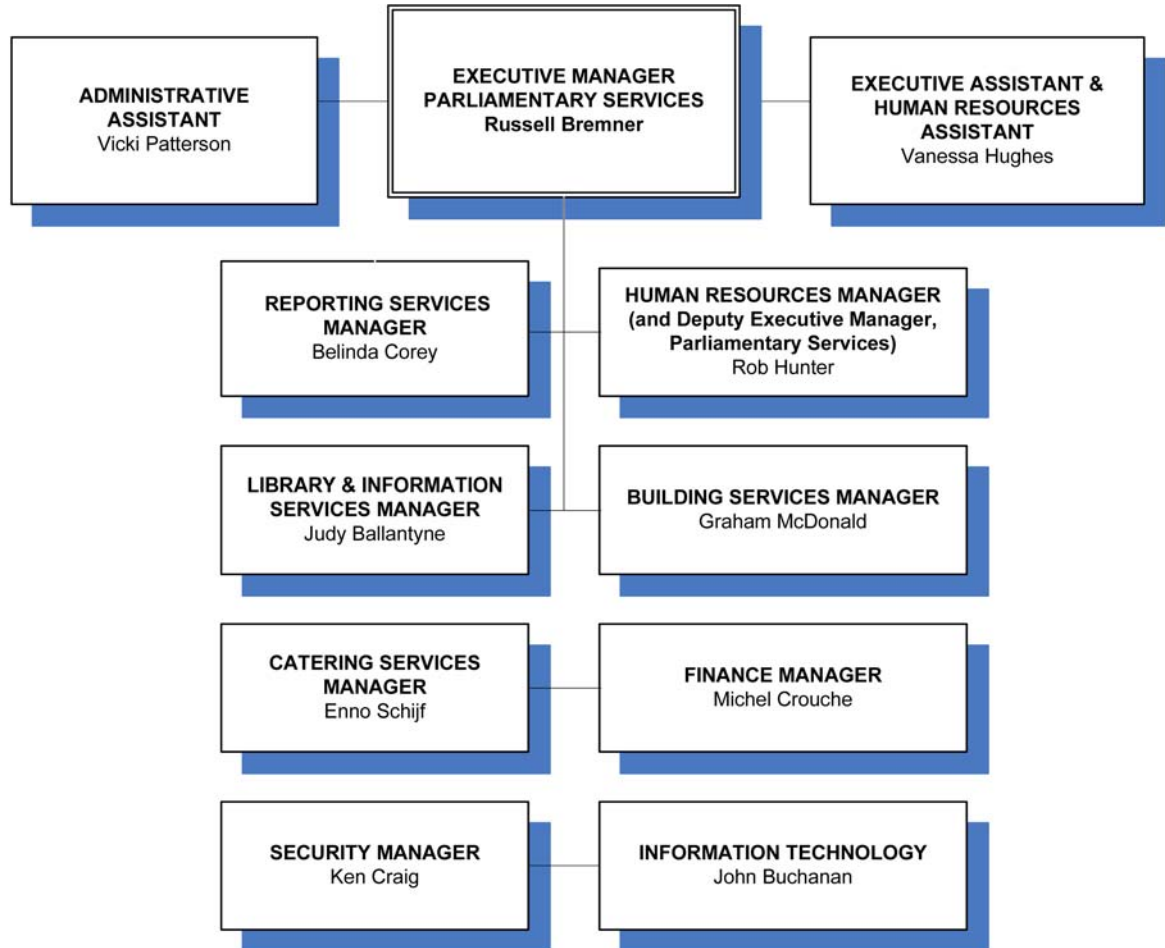
## PRESIDING OFFICERS, MEMBERS and STAFF SURVEY

The survey completed by members was also completed by the Presiding Officers and staff, and included questions relating to Human Resources. A total of 84 responses were received: 39 from members, 43 from staff and one from each Presiding Officer.

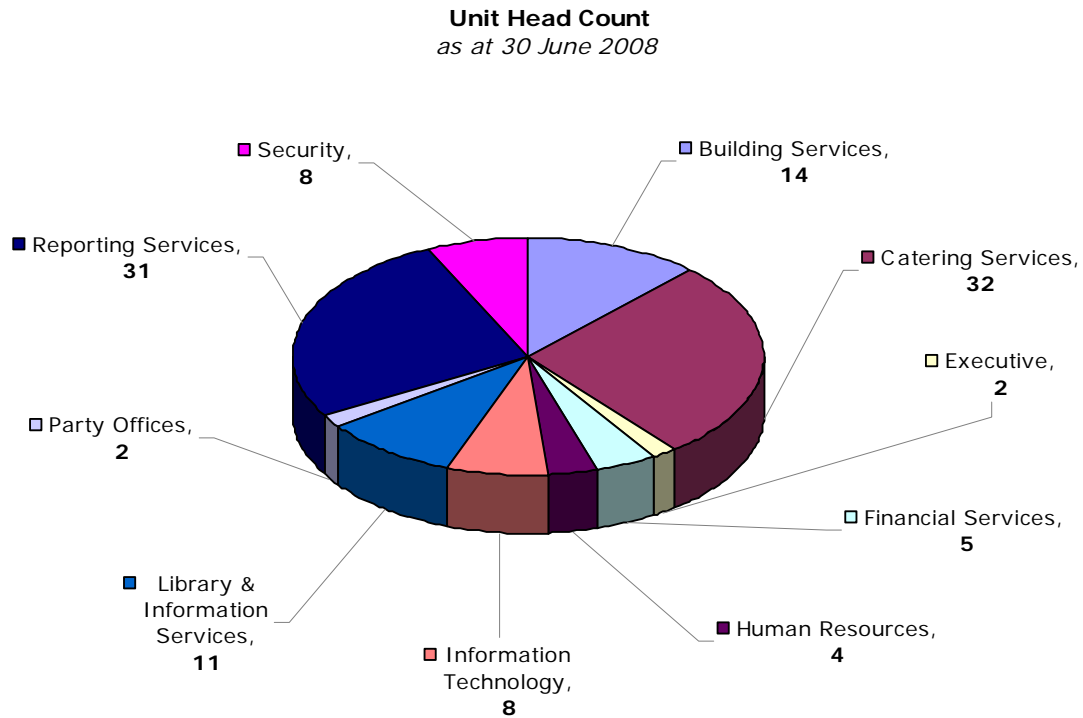
The table below summarises the overall effectiveness rating for the Parliamentary Service Department's two key services.

<b>PARLIAMENTARY SERVICES DEPARTMENT SUMMARY OF SURVEY</b> Percentage of Responses 'Satisfactory', 'Good' or 'Very Good'			
	Total Infrastructure and Facilities	Total Information and Services	Total
All Respondents	94.3%	95.9%	95.4%
Members of Parliament	93.8%	96.3%	95.4%
Staff and Presiding Officers	94.6%	95.6%	95.3%

# PSD STRUCTURE CHART



# STAFFING AT A GLANCE



<b>Recruitment for Parliamentary Departments</b> (includes casuals)		
	2006/07	2007/08
Legislative Council	5	12
Legislative Assembly	11	19
Parliamentary Services Department	18	20
<b>Total</b>	<b>34</b>	<b>51</b>

<b>Payroll Services Provided</b>		
	2006/07	2007/08
Legislative Council Members	34	36 +
Legislative Council Staff	34	42
Legislative Assembly Members	58	58 *
Legislative Assembly Staff	69	65
Parliamentary Services Department Staff	130	140
Governor's Establishment	33	42
<b>Total</b>	<b>358</b>	<b>383</b>

\* New member of Parliament elected to replace deceased member

+ Two new members elected to replace retiring members

# FOCUS ON THE FUTURE

The winners of the Parliamentary Services Department "Employee of the Quarter Awards" for the 2007-2008 year are shown below.

All these individuals have been recognised for their outstanding work contribution over the past year, their willingness to assist and support other team members to achieve results, their positive displays of customer service, their demonstrated commitment to the Parliamentary Services Department values, their role modelling for other staff and their contributions to process improvements.

Congratulation to all winners.

Dan Cochrane	Vicki Patterson	Peter Pascoe	Graeme Cuttriss
Basil Georgiou	Andrew Harland	Chas Capewell	Lance Rosich
Graham Thompson	Graham Thompson	Stefan Urlus	Mark Court
Barbara Pickett	Keith Jackman	Giles Johnson	Inge Hurst
Denise van de Velde	Heather Willan	Christine Avery	Andrew Arnold
Maria Allen	Jennifer Weiland	Simona Milea	Keith Barker
Marica Meseva	Preston Anderson	Paul Mackie	Vicki Patterson
Colleen See	Anthony James	Elif Sengul	Vanessa Hughes
Allyson Wake	Cathy Yang	Jasmine Terzic	Greg Jackson



# TRAVEL AND CONFERENCES

## TRAVEL AND CONFERENCES

### **HOSTED at Parliament House**

- Youth Parliament
- Annual Conference for NAAUC
- Farewell to the Governor-General, His Excellency Major General Michael Jeffery AC CVD MC.

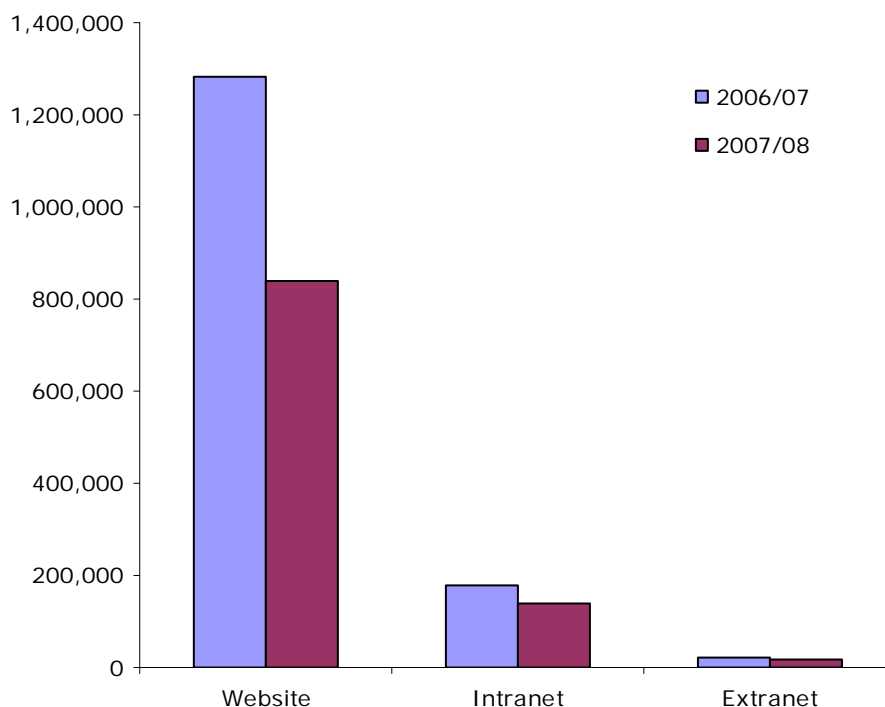
### **ATTENDED**

- Association of Parliamentary Libraries of Australasia Conference, Canberra
- 15<sup>th</sup> Annual Security in Government Conference, Sydney
- 2008 Inter-Parliamentary Bowls Carnival, Sydney
- Information Technology training courses, Sydney
- Australian and New Zealand Association of Clerks-at-the-Table Professional Development Seminar, Hobart
- Australian and New Zealand Parliamentary Services Department Secretaries Conference, Melbourne
- VALA 2008 Conference and Australasian Parliamentary Library Reference and Research Symposium, Melbourne
- Visits to South Australia, New South Wales, Victoria, Queensland and Federal Parliaments
- Australia and New Zealand Parliamentary Information Technology Forum 2007, Wellington, New Zealand

# STATISTICS

## www.parliament.wa.gov.au

**Total Number of Visits**



<b>Parliament Web Site Statistics</b>	<b>2006/07</b>	<b>2007/08</b>
Total no. visits	1,284,241	838,649
Average no. visits per day	3,518	2,298
Total no. pages accessed	7,181,381	9,246,776
Average no. pages accessed per day	19,675	25,333

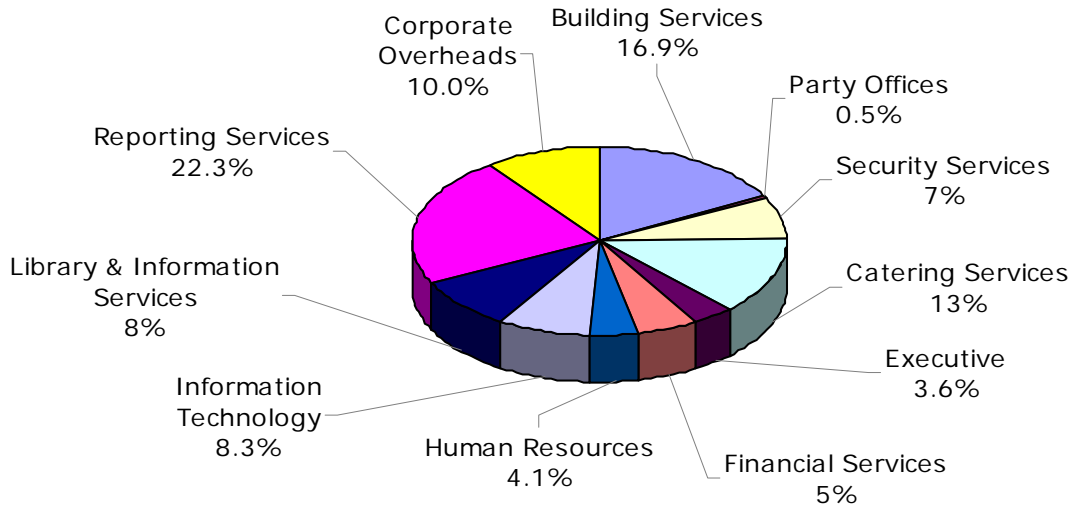
<b>POWAnet - Intranet Statistics</b>	<b>2006/07</b>	<b>2007/08</b>
Total no. visits	177,204	139,122
Average no. visits per day	485	381
Total no. pages accessed	2,852,664	1,755,478
Average no. pages accessed per day	7,815	6,574

<b>POWAnet - Extranet Statistics</b>	<b>2006/07</b>	<b>2007/08</b>
Total no. visits	20,949	18,561
Average no. visits per day	57	51
Total no. pages accessed	1,319,747	808,078
Average no. pages accessed per day	3,615	2,207

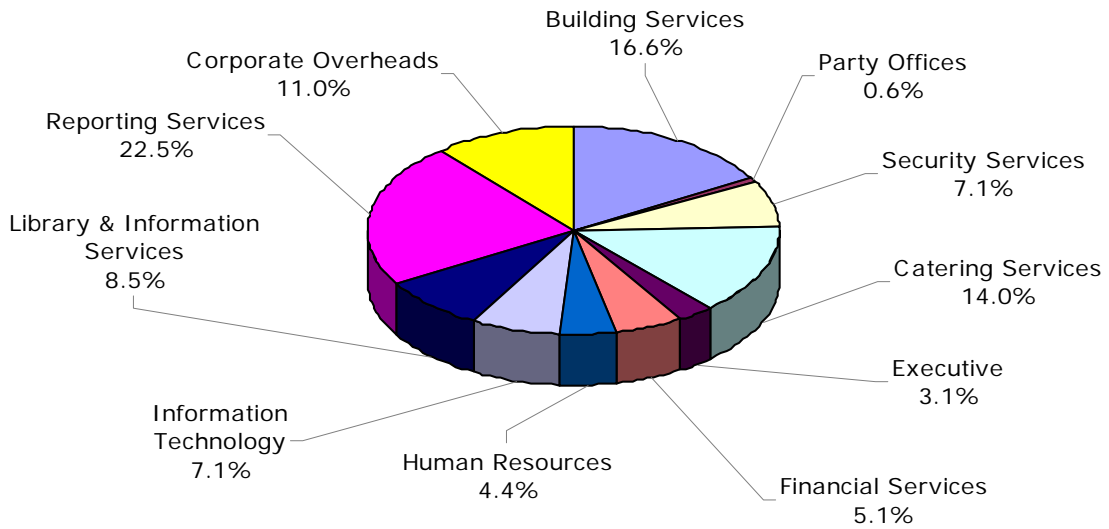
\* Comparison statistics of site visits impacted by new internet statistical package introduced early 2007-2008.

# PSD EXPENDITURE

**2007-08 Recurrent Expenditure by Unit**

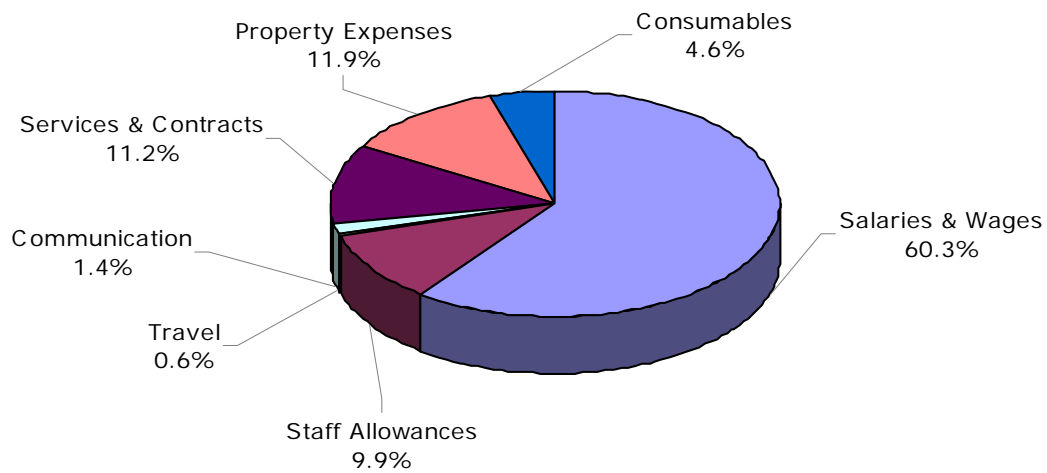


**2006-07 Recurrent Expenditure by Unit**

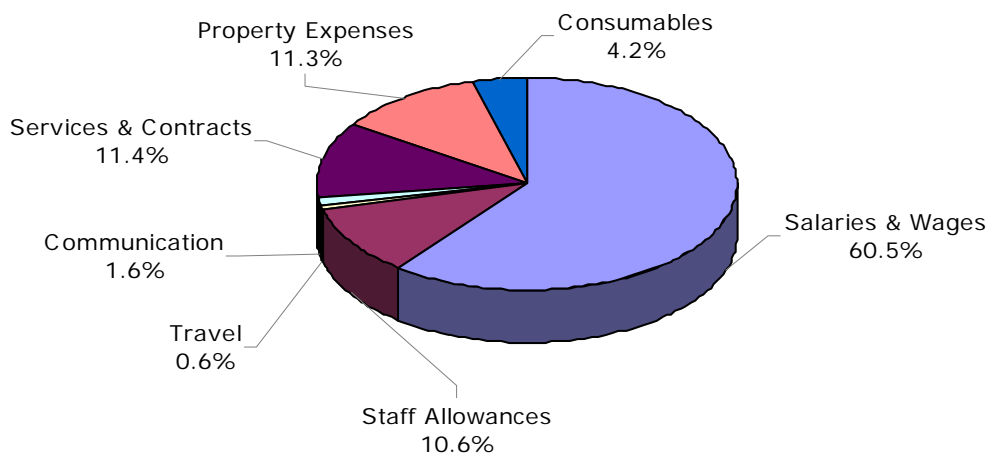


# PSD EXPENDITURE

2007-08 Recurrent Expenditure by Cost Category



2006-07 Recurrent Expenditure by Cost Category



# FINANCIAL STATEMENTS





# Auditor General

## **INDEPENDENT AUDIT OPINION**

**To the Parliament of Western Australia**

### **PARLIAMENTARY SERVICES DEPARTMENT FINANCIAL STATEMENTS AND KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2008**

I have audited the accounts, financial statements, controls and key performance indicators of the Parliamentary Services Department.

The financial statements comprise the Balance Sheet as at 30 June 2008, and the Income Statement, Statement of Changes in Equity, Cash Flow Statement, Schedule of Income and Expenses by Service, and Summary of Consolidated Account Appropriations and Income Estimates for the year then ended, a summary of significant accounting policies and other explanatory Notes.

The key performance indicators consist of key indicators of effectiveness and efficiency.

#### **Executive Manager's Responsibility for the Financial Statements and Key Performance Indicators**

The Executive Manager is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer's Instructions, and the key performance indicators. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements and key performance indicators that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; making accounting estimates that are reasonable in the circumstances; and complying with the Financial Management Act 2006 and other relevant written law.

#### **Summary of my Role**

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements, controls and key performance indicators based on my audit. This was done by testing selected samples of the audit evidence. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Further information on my audit approach is provided in my audit practice statement. Refer "<http://www.audit.wa.gov.au/pubs/Audit-Practice-Statement.pdf>".


An audit does not guarantee that every amount and disclosure in the financial statements and key performance indicators is error free. The term "reasonable assurance" recognises that an audit does not examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the financial statements and key performance indicators.

**Parliamentary Services Department**  
**Financial Statements and Key Performance Indicators for the year ended 30 June 2008**

**Audit Opinion**

In my opinion,

- (i) the financial statements are based on proper accounts and present fairly the financial position of the Parliamentary Services Department at 30 June 2008 and its financial performance and cash flows for the year ended on that date. They are in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer's Instructions;
- (ii) the controls exercised by the Department provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions; and
- (iii) the key performance indicators of the Department are relevant and appropriate to help users assess the Department's performance and fairly represent the indicated performance for the year ended 30 June 2008.

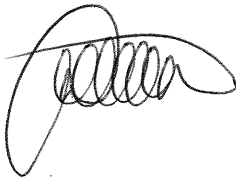
  
COLIN MURPHY  
AUDITOR GENERAL  
19 September 2008



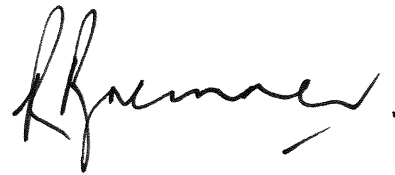
PARLIAMENTARY SERVICES DEPARTMENT  
DISCLOSURES AND LEGAL COMPLIANCE  
FOR THE YEAR ENDED 30 JUNE 2008  
CERTIFICATION OF FINANCIAL STATEMENTS

The accompanying financial statements of the Parliamentary Services Department have been prepared in compliance with the provisions of the Financial Management Act 2006 from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2008 and the financial position as at 30 June 2008.

At the date of signing we are not aware of any circumstances which would render any particulars included in the financial statements misleading or inaccurate.



D Timmerman  
Chief Financial Officer  
Date: 12 September 2008



R Bremner  
Accountable Authority  
Date: 12 September 2008





PARLIAMENTARY SERVICES DEPARTMENT  
INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2008

	Note	2008	2007
		\$000	\$000
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expense	7	7,255	6,720
Supplies and services	8	2,859	2,616
Depreciation and amortisation expense	9	470	435
Accommodation expenses	10	1,230	629
Capital user charge	11	-	2,320
Other expenses	12	36	39
<b>Total cost of services</b>		<b>11,850</b>	<b>12,759</b>
<b>Income</b>			
<b>Revenue</b>			
Other revenue	13	214	1
<b>Gains</b>			
Gain on disposal of non-current assets	14	-	-
<b>Total income other than income from State of WA</b>		<b>214</b>	<b>1</b>
<b>NET COST OF SERVICES</b>		<b>11,636</b>	<b>12,758</b>
<b>INCOME FROM STATE OF WA</b>			
Service appropriation	15	11,546	13,461
Liabilities assumed by the Treasurer		13	12
<b>Total income from State of WA</b>		<b>11,559</b>	<b>13,473</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(77)</b>	<b>715</b>

The Income Statement should be read in conjunction with the accompanying notes.





PARLIAMENTARY SERVICES DEPARTMENT  
BALANCE SHEET  
AS AT 30 JUNE 2008

	Note	2008	2007
		\$000	\$000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	27	2,079	1,778
Receivables	17	168	332
Amounts receivable for services	18	-	540
Other current assets	19	81	126
<b>Total Current Assets</b>		<b>2,328</b>	<b>2,776</b>
<b>Non-Current Assets</b>			
Restricted cash and cash equivalents	16, 27	63	39
Amounts receivable for services	18	1,479	804
Property, plant and equipment	20	39,297	36,201
Intangible assets	21	-	1
<b>Total Non-Current Assets</b>		<b>40,839</b>	<b>37,045</b>
<b>TOTAL ASSETS</b>		<b>43,167</b>	<b>39,821</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	23	536	437
Provisions	24	970	955
Other current liabilities	25	-	200
<b>Total Current Liabilities</b>		<b>1,506</b>	<b>1,592</b>
<b>Non-Current Liabilities</b>			
Provisions	24	310	262
<b>Total Non-Current Liabilities</b>		<b>310</b>	<b>262</b>
<b>Total Liabilities</b>		<b>1,816</b>	<b>1,854</b>
<b>Net Assets</b>		<b>41,351</b>	<b>37,967</b>
<b>EQUITY</b>			
Contributed equity	26	9,954	9,047
Reserves		25,902	23,348
Accumulated surplus		5,495	5,572
<b>Total Equity</b>		<b>41,351</b>	<b>37,967</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>43,167</b>	<b>39,821</b>

The Balance Sheet should be read in conjunction with the accompanying notes.





PARLIAMENTARY SERVICES DEPARTMENT  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2008

	Note	2,008	2007
		-	\$000
<b>Balance of equity at start of period</b>		<u>37,967</u>	<u>31,017</u>
<b>CONTRIBUTED EQUITY</b>	<b>26</b>		
Balance at start of period		9,047	6,007
Capital contribution		907	3,040
Distributions to owners		-	-
Balance at end of period		<u>9,954</u>	<u>9,047</u>
<b>RESERVES</b>	<b>26</b>		
<b>Asset Revaluation Reserve</b>			
Balance at start of period		23,348	20,153
Gains/(losses) from asset revaluation		2,554	3,195
Balance at end of period		<u>25,902</u>	<u>23,348</u>
<b>ACCUMULATED SURPLUS</b>	<b>26</b>		
Balance at start of period		5,572	4,857
Change in accounting policy or correction of prior period errors		-	-
Restated balance at start of period		5,572	4,857
Surplus/(deficit) for the period		(77)	715
Balance at end of period		<u>5,495</u>	<u>5,572</u>
<b>Balance of equity at end of period</b>		<u>41,351</u>	<u>37,967</u>
Total income and expense for the period <sup>(a)</sup>		<u>2,477</u>	<u>3,910</u>

(a) The aggregate net amount attributable to each category of equity is: deficit of \$77,000 plus gains from asset revaluation \$2,554,000 (2007: surplus \$715,000 plus gains from asset revaluation \$3,195,000).

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.





**PARLIAMENTARY SERVICES DEPARTMENT  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2008**

	Note		
		2008	2007
		\$000	\$000
<b>CASH FLOWS FROM STATE OF WA</b>			
Service appropriation		10,871	12,811
Capital contribution		907	3,040
Holding account drawdowns		540	150
<b>Net cash provided by State of WA</b>		<b>12,318</b>	<b>16,001</b>
<b>Utilised as follows:</b>			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee benefits		(7,357)	(6,839)
Supplies and services		(2,630)	(2,754)
Capital user charge		-	(2,320)
Accommodation		(1,153)	(483)
GST payments on purchases		(524)	(632)
Other payments		(36)	(39)
<b>Receipts</b>			
GST receipts from taxation authority		505	606
Other receipts		214	1
Net Cash Provided by/ (used in) Operating Activities	27	<u>(10,981)</u>	<u>(12,460)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of non-current physical assets		(1,012)	(2,589)
<b>Net cash provided by/(used in) investing activities</b>		<b>(1,012)</b>	<b>(2,589)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>325</b>	<b>952</b>
Cash and cash equivalents at the beginning of period		1,817	865
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>	27	<b>2,142</b>	<b>1,817</b>

The Cash Flow Statement should be read in conjunction with the accompanying notes.





**PARLIAMENTARY SERVICES DEPARTMENT  
SCHEDULE OF INCOME AND EXPENSES BY SERVICE  
FOR THE YEAR ENDED 30 JUNE 2008**



	Infrastructure and					
	Facilities		Information and services			Total
	2008	2007	2008	2007	2008	2007
	\$000	\$000	\$000	\$000	\$000	\$000
<b>COST OF SERVICES</b>						
<b>Expenses</b>						
Employee benefits expense	895	784	6,360	5,936	7,255	6,720
Supplies and services	1,294	1,220	1,565	1,396	2,859	2,616
Depreciation and amortisation expense	470	435	-	-	470	435
Accommodation expenses	972	612	258	17	1,230	629
Capital User Charge	-	2,320	-	-	-	2,320
Other expenses	-	-	36	39	36	39
<b>Total cost of services</b>	<b>3,631</b>	<b>5,371</b>	<b>8,219</b>	<b>7,388</b>	<b>11,850</b>	<b>12,759</b>
<b>Income</b>						
User charges and fees	-	-	214	1	214	1
<b>Total income other than income from State Government</b>	<b>-</b>	<b>-</b>	<b>214</b>	<b>1</b>	<b>214</b>	<b>1</b>
<b>NET COST OF SERVICES</b>	<b>3,631</b>	<b>5,371</b>	<b>8,005</b>	<b>7,387</b>	<b>11,636</b>	<b>12,758</b>
<b>INCOME FROM STATE GOVERNMENT</b>						
Service appropriation	3,916	5,702	7,630	7,759	11,546	13,461
Liabilities assumed by the Treasurer	-	-	13	12	13	12
Resources received free of charge	-	-	-	-	-	-
<b>Total income from State Government</b>	<b>3,916</b>	<b>5,702</b>	<b>7,643</b>	<b>7,771</b>	<b>11,559</b>	<b>13,473</b>
<b>Surplus/(Deficit) for the period</b>	<b>285</b>	<b>331</b>	<b>(362)</b>	<b>384</b>	<b>(77)</b>	<b>715</b>

The Schedule of Income and Expenses by service should be read in conjunction with the accompanying notes.



**PARLIAMENTARY SERVICES DEPARTMENT**  
**SUMMARY OF CONSOLIDATED ACCOUNT APPROPRIATIONS AND INCOME**  
**ESTIMATES**  
**FOR THE YEAR ENDED 30 JUNE 2008**

	2008 Estimate \$000	2008 Actual \$000	Variance \$000	2008 Actual \$000	2007 Actual \$000	Variance \$000
<b>DELIVERY OF SERVICES</b>						
Item 3 Net amount appropriated to deliver services	11,438	11,546	(108)	11,546	13,461	(1,915)
<b>Total appropriations provided to deliver services</b>	<b>11,438</b>	<b>11,546</b>	<b>(108)</b>	<b>11,546</b>	<b>13,461</b>	<b>(1,915)</b>
<b>CAPITAL</b>						
Item 123 Capital contribution	500	907	(407)	907	3,040	(2,133)
<b>GRAND TOTAL</b>	<b>11,938</b>	<b>12,453</b>	<b>(515)</b>	<b>12,453</b>	<b>16,501</b>	<b>(4,048)</b>
<b>Details of Expenses by Service</b>						
Provision of infrastructure and facilities	3,872	3,631	241	3,631	5,371	(1,740)
Provision of information and facilities	7,583	8,219	(636)	8,219	7,388	831
<b>Total Cost of Services</b>	<b>11,455</b>	<b>11,850</b>	<b>(395)</b>	<b>11,850</b>	<b>12,759</b>	<b>(909)</b>
Less total income	(5)	(214)	209	(214)	(1)	(213)
<b>Net Cost of Services</b>	<b>11,450</b>	<b>11,636</b>	<b>(186)</b>	<b>11,636</b>	<b>12,758</b>	<b>(1,122)</b>
Adjustments (i)	(12)	(90)	78	(90)	703	(793)
<b>Total appropriations provided to deliver services</b>	<b>11,438</b>	<b>11,546</b>	<b>(108)</b>	<b>11,546</b>	<b>13,461</b>	<b>(1,915)</b>
<b>Capital Expenditure</b>						
Purchase of non-current physical assets	500	1,011	(511)	1,011	2,589	(1,578)
Adjustments for other funding sources	540	436	104	436	451	(15)
<b>Capital Contribution (appropriation)</b>	<b>1,040</b>	<b>1,447</b>	<b>(407)</b>	<b>1,447</b>	<b>3,040</b>	<b>(1,593)</b>

(i) Adjustments comprise movements in cash balances and other accrual items such as receivables, payables and superannuation

Note 32 'Explanatory statement' provides details of any significant variations between estimates and actual results for 2008 and between the actual results for 2007 and 2008.





PARLIAMENTARY SERVICES DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008

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## 1. Departmental mission and funding

Parliamentary Services Department's role is to ensure the provision of an appropriate environment and ancillary services to Members of Parliament, Chamber Departments, Parliamentary staff and other users.

The Department is funded by Parliamentary appropriations.

## 2. Australian equivalents to International Financial Reporting Standards

### General

The Department's financial statements for the year ended 30 June 2008 have been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), which comprise a Framework for the Preparation and Presentation of Financial Statements (the Framework) and Australian Accounting Standards (including the Australian Accounting Interpretations).

In preparing these financial statements the Department has adopted, where relevant to its operations, new and revised Standards and Interpretations from their operative dates as issued by the AASB and formerly the Urgent Issues Group (UIG).

### Early adoption of standards

The Department cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. No Standards and Interpretations that have been issued or amended but are not yet effective have been early adopted by the Department for the annual reporting period ended 30 June 2008.

## 3. Summary of significant accounting policies

### (a) General Statement

The financial statements constitute a general purpose financial report which has been prepared in accordance with the Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by the Treasurer's Instructions. Several of these are modified by the Treasurer's Instructions to vary application, disclosure, format and wording.

The Financial Management Act and the Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over the Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board.

Where modification is required and has a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.







PARLIAMENTARY SERVICES DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
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**(b) Basis of Preparation**

The financial statements have been prepared in accordance with Accounting Standard AAS 29 'Financial Reporting by Government Departments' on the accrual basis of accounting using the historical cost convention, modified by the revaluation of land, buildings and infrastructure which have been measured at fair value.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars and all values are rounded to the nearest thousand dollars (\$'000).

The judgements that have been made in the process of applying the Department's accounting policies that have the most significant effect on the amounts recognised in the financial statements are disclosed at note 4 'Judgements made by management in applying accounting policies'.

The key assumptions made concerning the future, and other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed at note 5 'Key sources of estimation uncertainty'.

**(c) Reporting Entity**

The reporting entity comprises the Department.

**(d) Contributed Equity**

UIG Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' requires transfers in the nature of equity contributions to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital contributions (appropriations) have been designated as contributions by owners by Treasurer's instruction (TI) 955 'Contributions by Owners made to Wholly Owned Public Sector Entities' and have been credited directly to Contributed Equity.

Transfers of net assets to/from other agencies are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal. See note 26 'Equity'.

**(e) Income**

***Revenue recognition***

Revenue is measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

***Sale of goods***

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership control transfer to the purchaser and can be measured reliably.





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*Rendering of services*

Revenue is recognised upon delivery of the service to the client or by reference to the stage of completion of the transaction.

*Service Appropriations*

Service Appropriations are recognised as revenues in the period in which the Department gains control of the appropriated funds. The Department gains control of appropriated funds at the time those funds are deposited into the Department's bank account or credited to the holding account held at Treasury.

*Net Appropriation Determination*

The Treasurer may make a determination providing for prescribed receipts to be retained for services under the control of the Department. In accordance with the determination specified in the 2007-2008 Budget Statements, the Department retained \$1,000 in 2007 from one-off gains with a value of less than \$10,000 derived from the sale of property other than real property.

*Grants, donations, gifts and other non-reciprocal contributions*

Revenue is recognised at fair value when the Department obtains control over the assets comprising the contributions which is usually when cash is received.

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the balance sheet date, the nature of, and amounts pertaining to, those undischarged conditions are disclosed in the notes.

**Gains**

Gains may be realised or unrealised and are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

**(f) Property, Plant and Equipment**

*Capitalisation/Expensing of assets*

Items of property, plant and equipment costing \$5,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Income Statement (other than when they form part of a group of similar items which are significant in total).

*Initial recognition and measurement*

All items of property, plant and equipment are initially recognised at cost.

For items of property, plant and equipment acquired at no cost or for nominal consideration, the cost is their fair value at the date of acquisition.



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*Subsequent measurement*

After recognition as an asset, the Department uses the revaluation model for the measurement of land, buildings and works of art, and the cost model for all other property, plant and equipment. Land and buildings are carried at fair value less accumulated depreciation on buildings and accumulated impairment losses. Works of art are carried at fair value less accumulated impairment losses. All other items of property, plant and equipment are carried at historical cost less accumulated depreciation and accumulated impairment losses.

Where market evidence is available, the fair value of land and buildings is determined on the basis of current market buying values determined by reference to recent market transactions. When buildings are re-valued by reference to recent market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the re-valued amount.

Where market-based evidence is not available, the fair value of land and buildings is determined on the basis of existing use. This normally applies where buildings are specialised or where land use is restricted. Fair value for existing use assets is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, ie. the depreciated replacement cost. Where the fair value of buildings is dependent on using the depreciated replacement cost, the gross carrying amount and the accumulated depreciation are restated proportionately.

Independent valuations of land and buildings are provided annually by the Western Australian Land Information Authority (Valuation Services) and recognised with sufficient regularity to ensure that the carrying amount does not differ materially from the asset's fair value at the balance sheet date.

The most significant assumptions in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated useful life. Professional judgment by the valuer is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

*Depreciation*

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

Land is not depreciated. Depreciation on other assets is calculated using the straight line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable asset are:

Buildings	100 years
Leasehold Improvements	Lower of asset life or lease term
Plant and Equipment	5 to 10 years
Office Equipment	5 to 10 years
Computer Equipment	3 years
Computer Software <sup>(a)</sup>	3 years





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Works of art controlled by the Department are classified as property, plant and equipment. They are anticipated to have very long and indefinite useful lives. Their service potential has not, in any material sense, been consumed during the reporting period, and so no depreciation has been recognised.

(a) Software that is integral to the operation of related hardware.

**(g) Intangible Assets**

Capitalisation/Expensing of assets

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more are capitalised. The cost of utilising the assets is expensed (amortised) over their useful life. Costs incurred below these thresholds are immediately expensed directly to the Income Statement.

All acquired and internally developed intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

The cost model is applied for subsequent measurement requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life) on the straight line basis using rates which are reviewed annually. All intangible assets controlled by the Department have a finite useful life and zero residual value. The expected useful lives for each class of intangible asset are:

Software<sup>(a)</sup> 3 years

(a) Software that is not integral to the operation of any related hardware.

*Computer Software*

Software that is an integral part of the related hardware is treated as property, plant and equipment. Software that is not an integral part of the related hardware is treated as an intangible asset. Software costing less than \$5,000 is expensed in the year of acquisition.

*Web site costs*

Web site costs are charged as expenses when they are incurred unless they relate to the acquisition or development of an asset when they may be capitalised and amortised. Generally, costs in relation to feasibility studies during the planning phase of a web site, and ongoing costs of maintenance during the operating phase are expensed. Costs incurred in building or enhancing a web site, to the extent that they represent probable future economic benefits that can be reliably measured, are capitalised.





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**(h) Impairment of Assets**

Property, plant and equipment, and intangible assets are tested for any indication of impairment at each balance sheet date. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised. As the Department is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

Intangible assets with an indefinite useful life and intangible assets not yet available for use are tested for impairment at each balance sheet date irrespective of whether there is any indication of impairment.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market-based evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairment at each balance sheet date.

**(i) Leases**

The Department does not hold any finance lease.

The Department holds operating leases for the rent of an office building, motor vehicles and computer equipment. Lease payments are expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the leased properties.

**(j) Financial Instruments**

In addition to cash, the Department has two categories of financial instrument:

- Loans and receivables; and
- Financial liabilities measured at amortised cost.

These have been disaggregated into the following classes:

Financial Assets

- Cash and cash equivalents
- Restricted cash and cash equivalents
- Receivables
- Amounts receivable for services

Financial Liabilities

- Payables





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Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

**(k) Cash and Cash Equivalents**

For the purpose of the Cash Flow Statement, cash and cash equivalents includes restricted cash and cash equivalents. These are comprised of cash on hand.

**(l) Accrued Salaries**

The accrued salaries suspense account (see note 16 'Restricted cash and cash equivalents') consists of amounts paid annually into a suspense account over a period of 10 financial years to largely meet the additional cash outflow in each eleventh year when 27 pay days occur in that year instead of the normal 26. No interest is received on this account.

Accrued salaries (refer note 23 'Payables') represent the amount due to staff but unpaid at the end of the financial year, as the pay date for the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Department considers the carrying amount of accrued salaries to be equivalent to its net fair value.

**(m) Amounts Receivable for Services (Holding Account)**

The Department receives appropriation funding on an accrual basis that recognises the full annual cash and non-cash cost of services. The appropriations are paid partly in cash and partly as an asset (Holding Account receivable) that is accessible on the emergence of the cash funding requirement to cover items such as leave entitlements and asset replacement.

**(n) Receivables**

Receivables are recognised and carried at original invoice amount less an allowance for uncollectible amounts (i.e., impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Department will not be able to collect the debts. No receivables have been identified as uncollectible at year end. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

**(o) Payables**

Payables are recognised when the Department becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as they are generally settled within 30 days.





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**(p) Provisions**

Provisions are liabilities of uncertain timing and amount and are recognised where there is a present legal, equitable or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the obligation. Provisions are reviewed at each balance sheet date.

**(i) Provisions - Employee Benefits**

*Annual Leave and Long Service Leave*

The liability for annual and long service leave expected to be settled within 12 months after the end of the end of the balance sheet date is recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Annual and long service leave expected to be settled more than 12 months after the balance sheet date is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the balance sheet date.

A liability for long service leave is recognised after an employee has completed four years of service. An actuarial assessment of long service leave undertaken by PricewaterhouseCoopers Actuaries at 30 June 2005 determined that the liability measured using the short hand method was not materially different from the liability measured using the present value of expected future payments.

All annual leave and unconditional long service leave provisions are classified as current liabilities as the Department does not have an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

*Superannuation*

The Government Employees Superannuation Board (GESB) administers the following superannuation schemes.

Employees may contribute to the Pension Scheme, a defined benefit pension scheme now closed to new members or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme also closed to new members. The Department has no liabilities for superannuation charges under the Pension or the GSS Schemes as the liability has been assumed by Treasurer.

Employees commencing employment prior to 16 April 2007 who are not members of either the Pension or the GSS Schemes became non-contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). Both of these schemes are accumulation schemes. The Department makes concurrent contributions to GESB on behalf of employees in compliance with the Commonwealth Government's *Superannuation Guarantee (Administration) Act 1992*. These contributions extinguish the liability for superannuation charges in respect of the WSS and GESBS Schemes.

The GESB makes all benefit payments in respect of the Pension and GSS Schemes, and is recouped by the Treasurer for the employer's share.





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**(ii) Provisions -Other**

*Employment On-Costs*

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of the 'Other Expenses' and are not included as part of the Department's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

**(q) Superannuation Expense**

The following elements are included in calculating the superannuation expense in the Income Statement:

(a) Defined benefit plans - Change in the unfunded employer's liability (i.e. current service cost and, actuarial gains and losses) assumed by the Treasurer in respect of current employees who are members of the Pension Scheme and current employees who accrued a benefit on transfer from that Scheme to the Gold State Superannuation Scheme (GSS); and

(b) Defined contribution plans - Employer contributions paid to the GSS (concurrent contributions), West State Superannuation Scheme (WSS), and the GESB Super Scheme (GESBS).

Defined benefit plans - in order to reflect the true cost of services, the movements (i.e. current service cost and, actuarial gains and losses) in the liabilities in respect of the Pension Scheme and the GSS Scheme transfer benefits are recognised as expenses directly in the Income Statement. As these liabilities are assumed by the Treasurer a revenue titled 'Liabilities assumed by the Treasurer' equivalent to the expense is recognised under Income from State Government in the Income Statement.

The superannuation expense does not include payment of pensions to retirees, as this does not constitute part of the cost of services provided in the current year.

Defined contribution plans - in order to reflect the Department's true cost of services, the Department is funded for the equivalent of employer contributions in respect of the GSS Scheme (excluding transfer benefits). These contributions were paid to the GESB during the year and placed in a trust account administered by the GESB on behalf of the Treasurer. The GESB subsequently paid these employer contributions in respect of the GSS Scheme to the Consolidated Account.

The GSS Scheme is a defined benefit scheme for the purposes of employees and whole-of-government reporting. However, apart from the transfer benefit, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the agency to GESB extinguishes the agency's obligations to the related superannuation liability.

**(r) Resources Received Free of Charge or For Nominal Consideration**

Resources received free of charge or for nominal cost that can be reliably measured are recognised as income and as assets or expenses as appropriate, at fair value.





**PARLIAMENTARY SERVICES DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
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**(s) Resources Provided Free of Charge**

A small, agreed component of the net cost of services of the Department is allocated to the Administration of the Governor's Establishment for accounting and payroll services provided during the year. The remaining, majority of the net cost of services of the Department is apportioned based on the number of Members of Parliament in the Legislative Council and Legislative Assembly. These amounts are recorded in the financial statements of the Administration of the Governor's Establishment, Legislative Council and Legislative Assembly respectively, as resources received free of charge.

**(t) Comparative Figures**

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

**4. Judgements made by management in applying accounting policies**

The judgements that have been made in the process of applying accounting policies that have the most significant effect on the amounts recognised in the financial statements include:

**(a) Operating Lease Commitment**

The Department has entered into a commercial lease and has determined that the lessor retains all the significant risks and rewards of ownership of the property. Accordingly the lease has been classified as an operating lease.

**5. Key sources of estimation uncertainty**

There were no key assumptions made concerning the future, and no other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.





PARLIAMENTARY SERVICES DEPARTMENT  
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## 6. Disclosure of changes in accounting policy and estimates

### Initial application of an Australian Accounting Standard

The Department has applied the following Australian Accounting Standards and Australian Accounting Interpretations effective for annual reporting periods beginning on or after 1 July 2007 that impacted on the Department:

AASB 7 'Financial Instruments: Disclosures' (including consequential amendments in AASB 2005-10 'Amendments to Australian Accounting Standards [AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023 & AASB 1038]'). This Standard requires new disclosures in relation to financial instruments and while there is no financial impact, the changes have resulted in increased disclosures both quantitative and qualitative, of the Department's exposure to risks, including enhanced disclosure regarding components of the Department's financial position and performance, and changes to the way of presenting certain items in the notes to the financial statements.

### Voluntary changes in Accounting Policy

There were no voluntary changes in accounting policy during the reporting period.

### Future impact of Australian Accounting Standards not yet operative

The Department cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. Consequently, the Department has not applied the following Australian Accounting Standards and Australian Accounting Interpretations that have been issued and which may impact the Department but are not yet effective. Where applicable, the Department plans to apply these Standards and Interpretations from their application date:

Title	Operative for reporting periods beginning on/after
AASB 101 'Presentation of Financial Statements' (September 2007). This Standard has been revised and will change the structure of the financial statements. These changes will require that owner changes in equity are presented separately from non-owner changes in equity. The Department does not expect any financial impact when the Standard is first applied.	1 January 2009
Review of AAS 27 'Financial Reporting by Local Governments', 29 'Financial Reporting by Government Departments and 31 'Financial Reporting by Governments'. The AASB has made the following pronouncements from its short term review of AAS 27, AAS 29 and AAS 31: AASB 1004 'Contributions' (December 2007).	1 July 2008
AASB 1050 'Administered Items' (December 2007).	1 July 2008
AASB 1051 'Land Under Roads' (December 2007).	1 July 2008
AASB 1052 'Disaggregated Disclosures' (December 2007).	1 July 2008



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AASB 2007-9 'Amendments to Australian Accounting Standards arising from the review of AASs 27, 29 and 31 [AASB 3, AASB 5, AASB 8, AASB 101, AASB 114, AASB 116, AASB 127 & AASB 137] (December 2007).

1 July 2008

Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities (December 2007).

1 July 2008

The existing requirements in AAS27, AAS 29 and AAS 31 have been transferred to the above new and existing topic-based Standards and Interpretation. These requirements remain substantively unchanged. The new and revised Standards make some modifications to disclosures, otherwise there will be no financial impact.

**Changes in Accounting Estimates**

There were no changes in accounting estimates during the reporting period.





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	2008	2007
	\$000	\$000
<b>7 Employee benefits expense</b>		
Wages and salaries <sup>(a)</sup>	5,660	5,222
Superannuation - defined contribution plans <sup>(b)</sup>	509	266
Superannuation - defined benefit plans <sup>(c) (d)</sup>	-	201
Long service leave <sup>(e)</sup>	212	160
Annual leave <sup>(e)</sup>	874	871
	<u>7,255</u>	<u>6,720</u>

<sup>(a)</sup> Includes the value of fringe benefit to the employee plus the fringe benefits tax component.

<sup>(b)</sup> Defined contribution plans include West State, Gold State and GESBS (contributions paid).

<sup>(c)</sup> Defined benefit plans include Pension scheme and Gold State (pre-transfer benefit).

<sup>(d)</sup> An equivalent notional income is also recognised

<sup>(e)</sup> Includes a superannuation contribution component.

Employment on-costs such as workers' compensation insurance are included at note 12 'Other Expenses'.  
The employment on-costs liability is included at note 24 Provisions.

**8 Supplies and services**

Communications	95	157
Consultants and contractors	273	147
Consumables	798	653
Travel	66	56
IT equipment leasing & maintenance	537	474
Security services	228	210
Hansard printing	237	223
Insurances	74	67
Utility charges	196	169
Contract staff	115	178
Staff training	56	65
Other	184	217
	<u>2,859</u>	<u>2,616</u>

**9 Depreciation and amortisation expense**

**Depreciation**

Plant and equipment	114	112
Building	355	298
Leasehold improvements	-	-
Total Depreciation	<u>469</u>	<u>410</u>

**Amortisation**

Intangible assets	1	25
Total Amortisation	<u>1</u>	<u>25</u>
Total Depreciation and Amortisation	<u>470</u>	<u>435</u>





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	2008 \$000	2007 \$000
<b>10 Accommodation expenses</b>		
Lease rentals	152	140
Rates	49	55
Repairs and maintenance	847	269
Cleaning	182	165
	<u>1,230</u>	<u>629</u>
<b>11 Capital User Charge</b>	-	2,320

The charge was a levy applied by Government for the use of its capital. The final charge was applied in 2006-07.

**12 Other expenses**

Employment on-costs <sup>(a)</sup>	7	12
Other <sup>(b)</sup>	29	27
	<u>36</u>	<u>39</u>

<sup>(a)</sup> Includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liability is included at note 24 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

<sup>(b)</sup> Audit fee, see also note 35 'Remuneration of auditor'.

**13 Other Revenue**

Proceeds from disposal of property not classified as non-current assets	-	1
Credit adjustment for insurance contributions prior years	100	-
Recoup members telephone expenses prior years	110	-
Other	4	-
	<u>214</u>	<u>1</u>

**14 Net gain/(loss) on disposal of non-current assets**

No non-current assets were disposed of during the current or prior year.

**15 Income from State of WA**

Appropriation received during the year:

Service appropriations <sup>(a)</sup>	11,546	13,461
	<u>11,546</u>	<u>13,461</u>

The following liabilities have been assumed by the Treasurer during the financial year:

- Superannuation <sup>(b)</sup>	13	12
	<u>11,559</u>	<u>13,473</u>





**PARLIAMENTARY SERVICES DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008**

**2008      2007**  
**\$000      \$000**

(a) Service appropriations are accrual amounts reflecting the full cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.

(b) The assumption of the superannuation liability by the Treasurer is a notional income to match the notional superannuation expense reported in respect of current employees who are members of the Pension Scheme and current employees who have a transfer benefit entitlement under the Gold State Superannuation Scheme.

**16 Restricted cash and cash equivalents**

Non-current

Accrued salaries suspense account <sup>(a)</sup>

63	39
<hr/>	<hr/>
63	39
<hr/>	<hr/>

<sup>(a)</sup> Amount held in the suspense account is only to be used for the purpose of meeting the 27<sup>th</sup> pay in a financial year that occurs every 11 years.

**17 Receivables**

Current

Receivables

GST Receivable

97	280
71	52
<hr/>	<hr/>
168	332
<hr/>	<hr/>

All current receivables were either not yet due or past due not more than three months and not impaired.

The Department does not hold any collateral as security or other credit enhancements relating to receivables.

**18 Amounts receivable for services**

Current

Non-Current

-	540
1,479	804
<hr/>	<hr/>
1,479	1,344
<hr/>	<hr/>

Represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

**19 Other assets**

Current

Prepayments

81	126
<hr/>	<hr/>
81	126
<hr/>	<hr/>





PARLIAMENTARY SERVICES DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008

	2008	2007
	\$000	\$000
<b>20 Property, plant and equipment</b>		
<u>Land</u>		
At Fair Value <sup>(a)</sup>	1,935	1,447
<u>Buildings</u>		
At Fair Value <sup>(a)</sup>	37,506	35,408
Accumulated depreciation	(2,085)	(1,730)
	<u>35,421</u>	<u>33,678</u>
<u>Leasehold Improvements</u>		
At Cost	1,238	1,238
Accumulated Amortisation	(1,238)	(1,238)
	<u>-</u>	<u>-</u>
<u>Office Equipment</u>		
At Cost	2,164	1,909
Accumulated Depreciation	(1,725)	(1,683)
	<u>439</u>	<u>226</u>
<u>Computer Equipment</u>		
At Cost	1,315	1,332
Accumulated Depreciation	(1,234)	(1,240)
	<u>81</u>	<u>92</u>
<u>Works of Art</u>		
At Valuation	705	705
<u>Works in Progress</u>		
At Cost	716	53
Represents projects currently being undertaken but not yet finished and liable to depreciation.		
	<u>39,297</u>	<u>36,201</u>

<sup>(a)</sup> Land and buildings were revalued as at 1 July 2007 by the Western Australian Land and Information Authority (Valuation Services). The valuations were performed during the year ended 30 June 2008 and recognised at 30 June 2008. In undertaking the revaluation, fair value of land and buildings was determined on the basis of depreciated replacement cost.

Valuation Services, the Office of the Auditor General and the Department of Treasury and Finance assessed the valuations globally to ensure that the valuations provided (as at 1 July 2007) were compliant with fair value at 30 June 2008





**PARLIAMENTARY SERVICES DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
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Reconciliations of the carrying amounts of property, plant and equipment at the beginning and end of the reporting period are set out below.

	Land	Building	Office & Equipment	Computer Equipment	Works of Art	Works in Progress	Total
<b>2008</b>	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Carrying amount at start of year	1,447	33,678	226	92	705	53	36,201
Additions		32	272	44		663	1,011
Other disposals							-
Revaluation increments	488	2,067					2,555
Depreciation		(356)	(59)	(55)			(470)
Carrying amount at end of year	1,935	35,421	439	81	705	716	39,297

	Land	Building	Office & Equipment	Computer Equipment	Works of Art	Works in Progress	Total
<b>2007</b>	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Carrying amount at start of year	1,227	26,880	246	45	685	1,743	30,826
Additions			10			3,131	3,141
Transfers <sup>(a)</sup>		4,121	34	101	20	(4,821)	(545)
Other disposals				(6)			(6)
Revaluation increments	220	2,975					3,195
Depreciation		(298)	(33)	(79)			(410)
Carrying amount at end of year	1,447	33,678	257	61	705	53	36,201







PARLIAMENTARY SERVICES DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008

<b>21 Intangible Assets</b>	<b>2008</b>	<b>2007</b>
Computer Software	<b>\$000</b>	<b>\$000</b>
At Cost	356	356
Accumulated amortisation	(356)	(355)
	<u>-</u>	<u>1</u>

**22 Impairment of assets**

There were no indications of impairment to property, plant and equipment, and intangible assets at 30 June 2008. The Department held no goodwill or intangible assets with an indefinite useful life during the reporting period and at balance sheet date there were no intangible assets not yet available for use. The Department held no surplus assets at 30 June 2008.

**23 Payables**

Current

Trade payables	64	136
Accrued expenses	430	281
Accrued salaries	42	20
	<u>536</u>	<u>437</u>

**24 Provisions**

Current

Employee benefits provision

Annual Leave <sup>(a)</sup>	420	424
Long Service Leave <sup>(b)</sup>	476	452
	<u>896</u>	<u>876</u>

Other provisions

Employment on-costs <sup>(c)</sup>	74	79
	<u>970</u>	<u>955</u>

Non-current

Employee benefits provision

Long Service Leave <sup>(b)</sup>	290	243
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Other provisions

Employment on-costs <sup>(c)</sup>	20	19
	<u>310</u>	<u>262</u>

<sup>(a)</sup> Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after balance sheet date. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of balance sheet date	287	290
More than 12 months after balance sheet date	133	134
	<u>420</u>	<u>424</u>





**PARLIAMENTARY SERVICES DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008**

**2008**            **2007**  
**\$000**            **\$000**

(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after balance sheet date. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of balance sheet date	347	315
More than 12 months after balance sheet date	419	380
	766	695

(c) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments. The associated expense, apart from the unwinding of the discount (finance cost), is disclosed at note 12 'Other expenses'.

Movements in Other Provisions

Movements in each class of provisions during the financial year, other than employee benefits, are set out below.

Employment on-cost provision

Carrying amount at start of year	98	99
Additional provisions recognised	80	81
Payment/other sacrifices of economic benefits	(84)	(82)
Carrying amount at end of year	94	98

**25 Other Liabilities**

Current

Deferred Revenue	-	200
	-	200

**26 Equity**

Equity represents the residual interest in the net assets of the Department. The Government holds the equity interest in the Department on behalf of the community. The asset revaluation reserve represents that portion of equity resulting from the revaluation of non-current assets.

**Contributed equity**

Balance at the start of the year	9,047	6,007
<b>Contributions by owners</b>		
Capital contribution <sup>(a)</sup>	907	3,040
Total contributions by owners	9,954	9,047
Balance at the end of the year	9,954	9,047

(a) Capital Contributions (appropriations) have been designated as contributions by owners in Treasurer's Instruction TI 955 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' and are credited directly to equity.

(b) UIG Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' requires that where the transferee accounts for a transfer as a contribution by owner, the transferor must account for the transfer as a distribution to owners. Consequently, non-discretionary (non-reciprocal) transfers of net assets to State government agencies are distribution to owners and are debited directly to equity.





PARLIAMENTARY SERVICES DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
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<b>Reserves</b>	<b>2008</b>	<b>2007</b>
<b>Asset Revaluation Reserve</b>	<b>\$000</b>	<b>\$000</b>
Balance at the start of the year	23,348	20,153
Net revaluation increments / (decrements):		
- Land	488	220
- Buildings	2,066	2,975
Balance at the end of the year	<u>25,902</u>	<u>23,348</u>
<b>Accumulated surplus</b>		
Balance at the start of the year	5,572	4,857
Result for the period	(77)	715
Income and expense recognised directly to equity	-	-
Balance at the end of the year	<u>5,495</u>	<u>5,572</u>

**27 Notes to the Cash Flow Statement**

Reconciliation of Cash

Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

Cash and cash equivalents	2,079	1,778
Restricted cash and cash equivalents (refer note 16)	63	39
	<u>2,142</u>	<u>1,817</u>

Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities

Net cost of services	(11,636)	(12,758)
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**Non-cash items:**

Depreciation and amortisation expense	470	435
Superannuation expense	13	12

**(Increase)/decrease in assets:**

Current receivables <sup>(c)</sup>	183	(253)
Prepayments	46	(86)

**Increase/(decrease) in liabilities:**

Current payables <sup>(c)</sup>	99	146
Current provisions	15	87
Accrued salaries	-	(88)
Non-current provisions	48	(129)
Deferred Revenue	(200)	200
Net GST receipts/(payments) <sup>(a)</sup>	(19)	(26)
Net cash provided by/(used in) operating activities	<u>(10,981)</u>	<u>(12,460)</u>

<sup>(a)</sup> This is the net GST paid/received. i.e. cash transactions.

<sup>(b)</sup> This reverses out the GST in receivables and payables.

<sup>(c)</sup> Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.





PARLIAMENTARY SERVICES DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008

**28 Resources Provided Free of Charge**

During the year the following resources were provided free of charge and calculated on the basis of the net cost of services of the Department. The net cost of services of this Department amounted to \$11,636,296 in 2007/08 and was apportioned based on 57 Members of the Legislative Assembly and 34 members of the Legislative Council, after a small, agreed component of the net cost of services of the Department is allocated to the Administration of the Governor's Establishment for accounting and payroll services provided during the year.

	2008	2007
	\$000	\$000
Administration of Governor's Establishment	31	31
Administration of the Legislative Assembly	7,269	7,972
Administration of the Legislative Council	4,336	4,755
	<u>11,636</u>	<u>12,758</u>

**29 Commitments**

*Capital expenditure commitments*

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

- Within 1 year	1,171	172
- Later than 1 year and not later than 5 years	-	-
- Later than 5 years	-	-
	<u>1,171</u>	<u>172</u>

The capital commitments include amounts for:

- Building upgrades	691	172
- Plant and Equipment	480	-
	<u>1,171</u>	<u>172</u>

*Lease commitments*

Commitments in relation to leases contracted for at the balance sheet date but not recognised in the financial statements are payable as follows:

- Within 1 year	360	421
- Later than 1 year but not later than 5 years	451	275
- Later than 5 years	-	-
	<u>811</u>	<u>696</u>

Representing:

Cancellable operating leases	26	7
Non-cancellable operating leases	785	689
	<u>811</u>	<u>696</u>

*Non-cancellable operating lease commitments*

Commitments for minimum lease payments are payable as follows:

- Within 1 year	341	414
- Later than 1 year but not later than 5 years	444	275
- Later than 5 years	-	-
	<u>785</u>	<u>689</u>

These commitments all inclusive of GST.





PARLIAMENTARY SERVICES DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008

**30 Contingent Liabilities and contingent assets**

The Department had no contingent liabilities or contingent assets at balance sheet date.

**31 Events occurring after the balance sheet date**

There were no events occurring after reporting date which would materially impact on the financial statements.

**32 Explanatory Statement**

Significant variances between estimates and actual results for income and expenses as presented in the financial statement titled 'Summary of Consolidated Fund Appropriations and Income Estimates' are shown below. Significant variations are considered to be those greater than 10% or \$100,000.

**(i) Significant variances between estimated and actual result for 2008**

	2008 Estimate	2008 Actual	Variance
(a) Total appropriation provided to deliver services for the year.	11,438	11,546	108
Supplementary funding was provided during the year for wage increases for specialised callings (librarians) and initial work on asbestos remediation within the buildings.			
(b) Item 123 Capital Contribution	500	907	407
Supplementary funding was received for the completion of the Legislative Assembly Chamber refurbishment.			
(c) Provision of Infrastructure and facilities	3,872	3,631	(241)
\$344,000 of infrastructure projects for 2008 year were not completed prior to year end. The cost of this service increased by \$580,000 during 2008 (excluding Capital User Charge adjustments - see note (ii)(d)), which was \$103,000 greater than the budgeted increase.			
(d) Provision of Information Services	7,583	8,219	636
A base cost escalation of \$195,000 was included in the 2008 budget. Actual costs increased by \$831,000 (as described in note (ii)(e)), being \$636,000 more than budgeted.			
(e) Income	5	214	209
Telephone expenses of \$110,000 relating to prior years were recouped from the Legislative Assembly and Legislative Council during 2008. A credit adjustment of \$100,000 for self insurance contributions made in prior years was received from RiskCover.			





**PARLIAMENTARY SERVICES DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008**

**(ii) Significant variances between actual results for 2007 and 2008**

	<b>2008</b>	<b>2007</b>	<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	
(a) Total appropriation provided to deliver services for the year.	<u>11,546</u>	<u>13,461</u>	<u>(1,915)</u>

The variance is due primarily to the removal of appropriation and corresponding expense for Capital User Charge (\$2,307,000). This was offset by a cost escalation factor (\$284,000) and the supplementary funding (\$108,000) referred to at (i)(a) above.

(b) Item 123 Capital Appropriation	<u>907</u>	<u>3,040</u>	<u>(2,133)</u>
------------------------------------	------------	--------------	----------------

2007 funding included the finalisation of the Legislative Assembly Chamber Refurbishment and Chamber airconditioning projects worth \$3.5M.

(c) Total income	<u>214</u>	<u>1</u>	<u>213</u>
------------------	------------	----------	------------

Telephone expenses of \$110,000 relating to prior years were recouped from the Legislative Assembly and Legislative Council during 2008. A credit adjustment of \$100,000 for self insurance contributions made in prior years was received from RiskCover.

(d) Provision of infrastructure and facilities	<u>3,631</u>	<u>5,371</u>	<u>(1,740)</u>
--	--------------	--------------	----------------

The Capital User Charge was removed in 2008 (\$2,320,000). Building maintenance costs increased by \$349,000, along with increases in staffing costs (\$110,000), office rent (\$12,000), supplies and services (\$74,000) and depreciation expense (\$35,000).

(e) Provision of information and services	<u>8,219</u>	<u>7,388</u>	<u>831</u>
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Rising employee expenses (\$424,000) were partly offset by a decrease in contract staff payments (\$59,000). Other contributors to the increased cost of this service were additional consultants expenses (\$138,000), gardening services (\$242,000), equipment repairs (\$75,000), Hansard & Online services (\$21,000) and Insurance (\$7,000), offset by a reduction in other staffing costs of \$23,000.

(f) Purchase of non-current physical assets	<u>1,011</u>	<u>2,589</u>	<u>(1,578)</u>
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Legislative Assembly Chamber refurbishment and Chamber airconditioning works were completed during 2008.

**33 Financial Instruments**

**(a) Financial Risk Management Objectives and Policies**

Financial instruments held by the Department are cash and cash equivalents, restricted cash and cash equivalents, receivables and payables. All of the Department's cash is held in the public bank account (non-interest bearing) apart from restricted cash held with the Department of Treasury and Finance (non-interest bearing). The Department has limited exposure to financial risks. The Department's overall risk management program focuses on managing the risks identified below.





**PARLIAMENTARY SERVICES DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008**

**Credit Risk**

Credit risk arises when there is the possibility of the Department's receivables defaulting on their contractual obligations resulting in financial loss to the Department. The Department measures credit risk on a fair value basis and monitors risk on a regular basis.

The maximum exposure to credit risk at balance sheet date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any provisions for impairment as shown in the table at Note 33(c).

Credit risk associated with the Department's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). The Department is not actively involved in any trading activities. All other receivable balances are monitored on an ongoing basis with the result that the Department's exposure to bad debts is minimal. There are no significant concentrations of credit risk.

Provision for impairment of financial assets is calculated based on past experience, and current and expected changes in client credit ratings. For financial assets that are either past due or impaired, refer to Note 17 'Receivables'.

**Liquidity Risk**

The Department is exposed to liquidity risk through its trading in the normal course of business. Liquidity risk arises when the Department is unable to meet its financial obligations as they fall due.

The Department has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

**Market Risk**

The Department does not trade in foreign currency and is not materially exposed to other price risks. The Department is not exposed to market risk for changes in interest rates because all financial assets and liabilities are non-interest bearing.

**(b) Categories of Financial Instruments**

In addition to cash, the carrying amounts of each of the following categories of financial assets and financial liabilities at the balance sheet date are as follows:

	<b>2008</b>	<b>2007</b>
	<b>\$000</b>	<b>\$000</b>
Financial Assets		
Cash and cash equivalents	2,079	1,778
Restricted Cash and cash equivalents	63	39
Loans and Receivables <sup>(i)</sup>	1,576	1,624
	<u>3,718</u>	<u>3,441</u>
Financial liabilities		
Financial liabilities measured at amortised cost	<u>536</u>	<u>417</u>

(i) The amount of receivables excludes GST recoverable from the ATO (statutory receivable).





**PARLIAMENTARY SERVICES DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008**

(c) Financial Instrument Disclosures

Credit Risk, Liquidity Risk and Interest Rate Risk Exposure

The following table details the exposure to liquidity risk and interest rate risk as at balance sheet date.

The following table details the exposure to liquidity risk and interest rate risk as at the balance sheet date. The Department's maximum exposure to credit risk at the balance sheet date is the carrying amount of the financial assets as shown on the following table. The table is based on information provided to senior management of the Department. There is no contractual maturity amount at the balance sheet date.

The Department does not hold any collateral as security or other credit enhancements relating to the financial assets it holds.

The Department does not hold any financial assets that had to have their terms renegotiated that would have otherwise resulted in them being past due or impaired.

All financial assets and financial liabilities are non-interest bearing.

	Non-Interest Bearing	Carrying amount
<b>2008</b>		
<u>Financial Assets</u>	<b>\$000</b>	<b>\$000</b>
Cash and cash equivalents	2,079	2,079
Restricted cash and cash equivalents	63	63
Receivables (i)	97	97
Amounts receivable for services	1,479	1,479
	3,718	3,718
<u>Financial Liabilities</u>		
Payables	536	494
<b>2007</b>		
<u>Financial Assets</u>	<b>\$000</b>	<b>\$000</b>
Cash and cash equivalents	0	0
Restricted cash and cash equivalents	200	200
Receivables (i)	280	280
Amounts receivable for services	1,344	1,344
	1,824	1,824
<u>Financial Liabilities</u>		
Payables	417	417

(i) The amount of receivables excludes GST recoverable from the ATO (statutory receivable).

Interest Rate Risk Analysis

The Department's financial assets and liabilities at balance sheet date are not subject to any interest rate risk.

Fair Values

All financial assets and liabilities recognised in the balance sheet, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.







**PARLIAMENTARY SERVICES DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008**

<b>34 Remuneration of Senior Officers</b>	<b>2008</b>	<b>2007</b>
The number of senior officers, whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year, fall within the following bands are:		
\$80,001-\$90,000	1	2
\$90,001-\$100,000	1	1
\$100,001-\$110,000	0	3
\$110,001-\$120,000	4	0
\$130,001-\$140,000	1	1
\$140,001-\$150,000	0	1
\$170,001-\$180,000	1	0
\$200,001-\$210,000	0	1
\$210,001-\$220,000	1	0
	<b>\$000</b>	<b>\$000</b>
The total remuneration of senior officers is:	1,166	1,166

The total remuneration includes the superannuation expense incurred by the Department in respect of senior officers.

No senior officers are members of the Pension Scheme.

<b>35 Remuneration of the Auditor</b>	<b>2008</b>	<b>2007</b>
	<b>\$000</b>	<b>\$000</b>
Remuneration payable to the Auditor General for the financial year is as follows:		
Auditing the accounts and financial statements	34	29

The expense is included at note 12 'Other Expenses'.

**36 Supplementary Information**

*Write-Offs*

There were no items written off during the financial year.

*Losses Through Thefts, Defaults And Other Causes*

There were no items lost by the Department through thefts, defaults or other causes.

*Gifts of Public Property*

There were no gifts of public property made by the Department during the financial year.

**37 Related Bodies**

The Department had no related bodies during the financial year.

**38 Affiliated Bodies**

The Department had no affiliated bodies during the financial year.





**PERFORMANCE INDICATORS**  
**OF THE**  
**PARLIAMENTARY SERVICES DEPARTMENT**

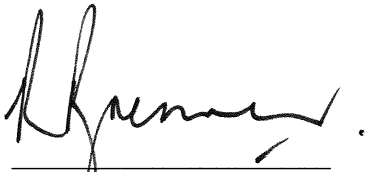
**FOR THE YEAR ENDED**  
**30 JUNE 2008**



**PARLIAMENTARY SERVICES DEPARTMENT**  
**CERTIFICATION OF PERFORMANCE INDICATORS**  
**FOR THE YEAR ENDED 30 JUNE 2008**

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I hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Parliamentary Service Department's performance, and fairly represent the performance of the Parliamentary Services Department for the financial year ended 30 June 2008.



Russell Bremner  
Accountable Authority

Date: 12/09/2008



## Desired Outcome

Parliamentary Services 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.

Parliamentary Services Department is not part of the State public service or an agency of Government and does not directly contribute to the Government desired outcomes.

The following table illustrates the relationship between the Department's primary goal and the desired outcome of service activities.

Goal	Desired Outcome	Services
To provide high level ancillary services to the Parliament of Western Australia.	Infrastructure, facilities, information and services that meet the needs of stakeholders.	1. Provision of Infrastructure and Facilities 2. Provision of Information and Services

## Key Effectiveness Indicators

Three indicators have been identified to measure the effectiveness of services in meeting the needs of stakeholders.

### Availability of Services

This indicator measures the availability of services (distinguishing between Infrastructure/Facilities and Information/Services), recognising that service outages significantly impact upon the operations of Parliament.

The calculation of service availability is based on recorded service down time of more than half a day that has not been scheduled and advised to stakeholders in advance. A weighting is allocated to different services and to sitting and non-sitting days to reflect the perceived impact of a particular outage on the operations of Parliament. For example, an outage of IT services on a sitting day is given a higher weighting compared to a non-sitting day, and compared to Human Resource services on a sitting day.

This is a new Key Effectiveness Indicator for 2008. The 2007/08 Target figure published in the Budget Papers was considered to be a level of service that could reasonably be expected to satisfy the stakeholders and was not based on any statistical evidence of what may be achievable. The level of availability achieved was higher than this standard, and will be used to inform the setting of the standard for future years.

	2008 Target	2008 Actual	Variance
Availability of Infrastructure and Facilities.	95.0%	99.5%	4.5%
Availability of Information and Services.	95.0%	96.5%	1.5%



## Member Satisfaction with Services

This Key Effectiveness Indicator measures Member satisfaction with the services provided, with separate measures for the Infrastructure/Facilities and Information/Services groupings of services. A Member survey was developed with the help of Data Analysis Australia and the Outcomes Structure Review Group. The survey was distributed to all Legislative Council and Legislative Assembly Members in June 2008. A response rate of 42.86% (39 out of 91) was achieved and collated to provide the Members' ratings. A response of Satisfactory, Good or Very Good was considered satisfactory, with any lower rating impacting upon the percentage of service achievement.

This is also a new Key Effectiveness Indicator for 2008, however a Member Survey was conducted in 2007 and the results of that survey have been applied to give an actual measure for 2007. The 2008 Target published in the 2007/08 Budget Papers was set in April 2007 based on a similar Members' Survey conducted in 2006. As with the Availability indicator target, this target was set as a benchmark for what was considered a reasonable level of Member satisfaction. The actual data for 2007 and 2008 which provide evidence of the level of satisfaction that is achievable will be used to inform targets for future years.

	2007 Actual	2008 Target	2008 Actual	Variance to 2008 Target	Variance to 2007 Actual
Average Member rating of Infrastructure and Facilities.	97.3%	90.0%	93.8%	3.8%	(3.5%)
Average Member rating of Information and Services.	98.3%	90.0%	96.3%	6.3%	(2%)

## Parliamentary Staff and Presiding Officers Satisfaction with Services

This Key Effectiveness Indicator measures the satisfaction of a different group of stakeholders, being the Presiding Officers (President of the Legislative Council and Speaker of the Legislative Assembly) and staff who support the Members and the operations of Parliament. While the Presiding Officers are also Members, the Department provides particular services to the Presiding Officers that differ from those provided to other Members.

A Staff survey was developed with the help of Data Analysis Australia and Outcomes Structure Review Group. The survey was distributed to all Parliamentary staff and the two Presiding Officers during June 2008. A response rate of 28.1% (45 out of 160) and collated to provide the PO and Staff rating. A rating of Satisfactory, Good or Very Good was considered satisfactory, with any lower rating impacting upon the percentage of service achievement.

This is a new Key Effectiveness Indicator for 2008, however a similar survey was conducted in 2007 to provide an actual measure for comparative purposes. The 2008 Target published in the 2007/08 Budget Papers was set in April 2007, based on a similar survey conducted in 2006 and set as a benchmark of what is considered to be an acceptable level of staff satisfaction with Department services. Actual results for 2007 and 2008 will be used to inform targets for future years.

	2007 Actual	2008 Target	2008 Actual	Variance to 2008 Target	Variance to 2007 Actual
Average Presiding Officer and Staff rating for Infrastructure, Facilities, Information and Services.	97.9%	95.0%	95.3%	0.3%	(2.6%)

### Key Efficiency Indicators

These Key Efficiency Indicators identify two distinct service groups provided by the Department in support of the operations of Parliament. These indicators measure the resources used by the Department in providing services to Members and Chamber Departments.

These Indicators are new in 2008, having been approved by the Outcomes Structure Review Group during 2007. Actual figures for 2007 have been calculated on the basis of the 2006/07 financial statements. Target figures for 2008 were determined in April 2007 on the basis of data reasonably available at the time.

### Service 1: Provision of Infrastructure and Facilities

Key Efficiency Indicators	2007 Actual	2008 Target	2008 Actual	Variance to 2008 Target	Variance to 2007 Actual
Average cost of providing Infrastructure and Facilities for the Members of Parliament and Chamber Departments' staff.	\$21,652	\$25,000	\$24,365	(\$635) <sup>(a)</sup> (2.5%)	\$2,713 <sup>(b)</sup> 12.5%
Percentage of variable costs expended to maintain Parliament House building and grounds <sup>(e)</sup> .	19%	20%	16%	(4%) <sup>(c)</sup>	(3%) <sup>(d)</sup>

(a) Actual depreciation expenses were lower than budget due to delayed project completion resulting in an actual cost less than the 2008 target.

(b) Increase over 2007 actual was due to a general increase in overall costs combined with a lower number of Chamber Departments' staff during 2008.

(c) Actual building and grounds maintenance expense was greater than budget by 8%, however other variable costs were 20% higher than budget, resulting in a comparative decrease in the percentage expended on building and grounds maintenance.

(d) A 24% increase in recurrent building and grounds maintenance expense was offset by a greater increase in other variable costs (43%), resulting in a decrease in the percentage allocation.

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

## Service 2: Provision of Information and Services

Key Efficiency Indicators	2007 Actual	2008 Target	2008 Actual	Variance to 2008 Target	Variance to 2007 Actual
Average cost of providing Information and Services Facilities for the Members of Parliament and Chamber Departments' staff <sup>(j)</sup>	\$29,090	\$32,266	\$34,919	\$2,653 <sup>(f)</sup> 8.2%	\$5,829 <sup>(g)</sup> 20.0%
Average cost of services per sitting day <sup>(k)</sup>	\$35,902	\$38,308	\$40,209	\$1,901 <sup>(h)</sup> 5.0%	\$4,307 <sup>(i)</sup> 12.0%

- (f) \$689 (2.1%) of this variance resulted from a decrease by 3 in the number of staff within the Chamber Departments to whom services were provided compared to target (58 compared to 61). The remaining \$1,964 (6.1%) reflects a general increase in expenses greater than expected, particularly in the area of staffing, IT equipment expenses.
- (g) Again, \$689 (2.4%) of the variance resulted from the decrease in Chamber staff, \$3,176 from budgeted cost increases (10.9%), with the balance of the variance resulting from greater than expected cost increases \$1,964 (6.7%), particularly in the areas of staffing and IT equipment expenses.
- (h) \$143 (0.4%) of this variance arises from a decrease in the number of sitting days by 1 (75 actual compared to 76 budget), with the balance resulting from a greater than expected cost increases (4.6%), particularly in the areas of employee expenses and IT equipment costs.
- (i) A cost increase of 6.7% had been budgeted, reflecting general increases in costs compared to 2007.
- (j) This measure relates to expenses associated with non-sitting days. The 2007 Actual and 2008 Target figures differ to those published in the Budget Papers due to a more detailed analysis of the allocation of costs to this service in preparing the actual figures for 2008.
- (k) Costs have been calculated based on 75 sitting days in 2007/08. The average cost per sitting day is calculated as the average cost of services per business day (excluding sitting related expenses) plus the average sitting specific costs per sitting day. The 2007 Actual and 2008 Target figures differ to those published in the Budget Papers due to a more detailed analysis of the allocation of costs to this service in preparing the actual figures for 2008.