



PARLIAMENTARY SERVICES



Annual Report
2011–12



Hon Barry House, MLC
President of the Legislative Council

Hon Grant Woodhams, MLA
Speaker of the Legislative Assembly

I am pleased to present to you for tabling in each House the Annual Report of the Parliamentary Services Department (PSD) for the year 2011–12.

This report summarises our major achievements for the 2011–12 financial year and includes planned initiatives for the future. Statistics relating to some of the outputs of the various areas are also included.

Each year PSD distributes a Satisfaction Survey to Members, Presiding Officers and staff to assess our performance and obtain feedback about services provided. The results are included in this report.

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

I would like to thank you for the support you have provided, the members of the Parliamentary Services Committee for their input to Parliamentary Services' operations and, also, 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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Our Mission: To ensure the provision of an appropriate environment and ancillary services to Members of Parliament, Chamber departments, parliamentary staff and other users.

**Parliamentary Services Department
Harvest Terrace
Perth WA 6000
Telephone: +61 (08) 9222 7222
Facsimile: +61 (08) 9222 7802
Website: www.parliament.wa.gov.au**



Foreword

The 2011–12 year saw significant progress for the Parliamentary Services Department (PSD). Our staff again achieved outstanding results due to their professional approach to the delivery of high standards of service for Members, the Chamber Departments and users of our facilities.

We are particularly proud of the redeveloped Parliament website and intranet site and of the various IT systems upgrades that have resulted in very stable systems. These include the implementation of a new business documentation platform and a major desktop PC refresh.

Building Services again continued to maintain the building and gardens to a high standard. The team successfully completed alterations in the Legislative Council precinct, converted the old mailroom to the new security screening room and installed new security doors in the John Forrest Foyer. In the background Building Services also achieved many of our strategic sustainability outcomes by developing a policy and action plan, commissioning a voltage optimiser to improve the Parliament's use of energy, installing monitoring equipment to measure the use of our water, gas and electricity, and replacing our external lighting with low energy use LEDs. Significant progress was also made in upgrading our electrical system, and appliance testing was completed on more than 3,600 appliances in Parliament House.

Other units were equally efficient, and successful enhancements include the publishing of uncorrected *Hansard* proofs on the internet three hours after the house rises, upgrades to our CCTV security cameras and the implementation of new security screening and visitor management processes. Finance again achieved a commendable 'Better Practice' agency rating from the Office of the Auditor General, and in the PSD Annual Satisfaction Survey the Library received consecutive accolades for its quality service. Catering achieved yet another year of high standards in both its service delivery and hazard critical control point (HACCP) monitoring delivery with food safety and hygiene.

Looking forward, PSD will focus on the preparatory works required to effectively deal with the March 2013 State Election, following which PSD will be involved with Member inductions, office relocations and educational forums. We will continue to promote the need for better accommodation and facilities for Members, mindful of our current accommodation deficiencies and our future requirements. We will need to review some of our services as a consequence of financial pressure, and we expect that this may impact some service levels. This aside, we remain committed to our strategic plan and our focus on sustainability, good corporate governance, a safe and healthy work environment, appropriate risk management and the transition through the next election.

A new customer service model will be implemented in August 2012 when we establish the Reception Services area in the John Forrest Foyer. Reception Services will complement Security by providing a high level of customer service and will be staffed by our very professional switchboard personnel, Cathy, Karyn and Rosalie. The reception area will provide an inquiry service for members, staff, visitors and guests; connect visitors with their hosts; provide information; direct calls; sell souvenirs; promote the role and history of the Western Australian Parliament; and, ultimately, enrich the visitor experience.

The PSD team is positive about the prospect of enhancing our services in the coming year and as the Executive Manager of the department I am delighted to again lead our committed staff through what I expect will be another successful year.

Russell Bremner
Executive Manager Parliamentary Services





PARLIAMENTARY SERVICES STRUCTURE CHART

PARLIAMENTARY SERVICES VALUES

COOPERATION

*We support others to achieve excellence
We promote teamwork and share
responsibility as one Parliamentary Service*

ENCOURAGEMENT

*We value individual contributions
We recognise a job well done*

FAIRNESS & CONSISTENCY

*We make decisions in a fair
and equitable manner
We respect individual differences*

HONESTY & TRUST

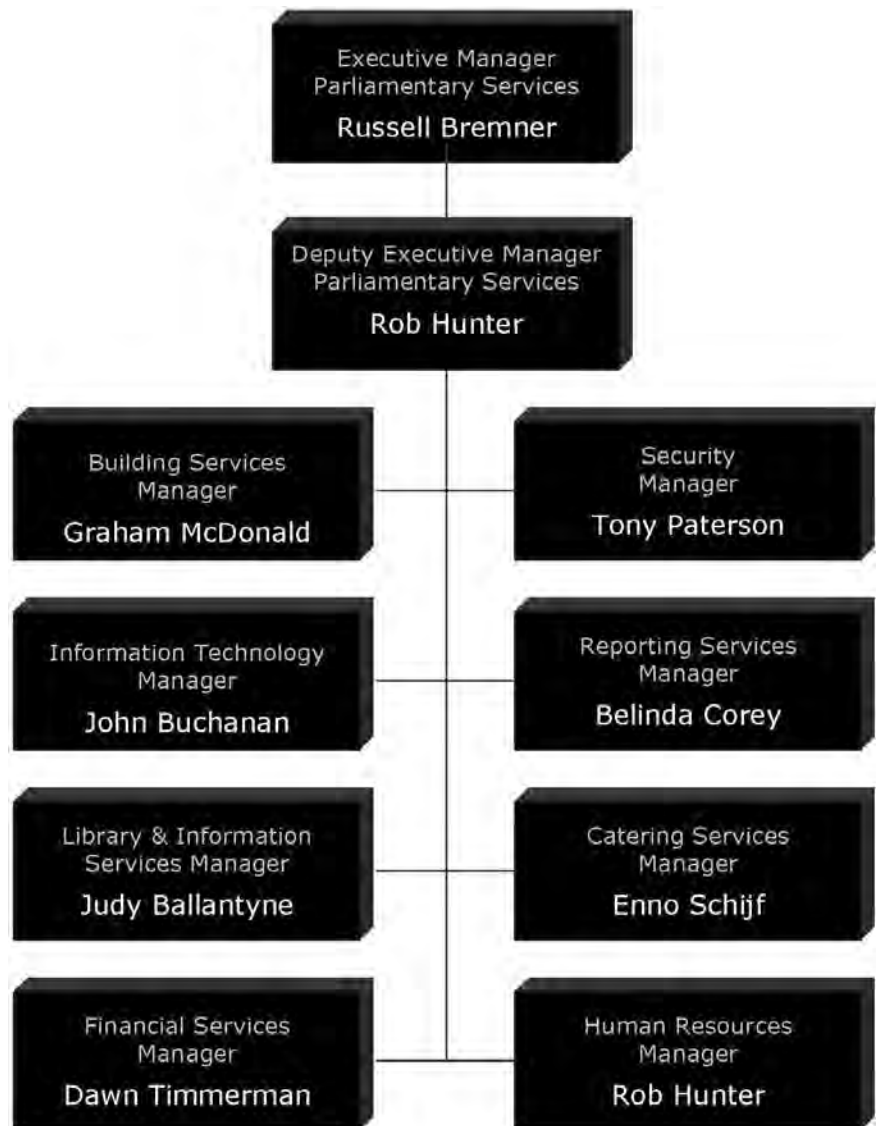
*We act ethically and openly
We act with integrity*

PROFESSIONALISM

*We strive to achieve excellence
We take pride in delivering our services*

RESPECT

*We treat people as we want to be treated
We maintain respect through our actions*





PARLIAMENTARY SERVICES STRATEGY



The Parliamentary Services Department is one of the three Parliamentary Departments with the main responsibility for providing support services for the users of the Parliament.

Parliamentary Services has the primary role of providing professional support services to the Members and Departments of the Legislative Council and Legislative Assembly. Comprising approximately 120 staff employed across nine business units, Parliamentary Services provides specialist support and advice, manages both the building and information technology infrastructure and is responsible for ensuring that parliamentary facilities meet the requirements of users.

Parliamentary Services is subject to the joint direction and control of the two Presiding Officers, who work closely with the department's executive group.

Parliamentary Services' strategy for 2011–12 focused on the development of appropriate risk management plans, enhancing security controls while integrating customer service, continued good governance, the safety and health of our users and staff, and improvements in the use and monitoring of energy. These are key strategic themes for PSD.

Parliamentary Services is about to commence a considerable planning period in preparation for the March 2013 State Election. This forms one of our key strategic themes for 2012–13. Other strategic themes for the forthcoming financial year include governance, sustainability, risk management and security.

Each of the nine business units made a significant contribution in 2011–12 to improving our efficiency in Parliamentary Services' priority areas within the constraints of our modest budget. As usual our team of highly professional staff demonstrated a strong commitment to the department's core values.



FoodSafe Program

The eight most common food allergens are milk, eggs, peanuts, tree nuts, fish, shellfish, soy and wheat, and are responsible for 90 per cent of the most common allergic reactions.

Our kitchen team has implemented an allergy management program to heighten awareness of these allergens when preparing meals and, more importantly, menus.

Initiatives taken over the 2011–12 financial year include food allergy awareness training with the kitchen team, using information supplied by Anaphylaxis Australia; modification of the menu database to produce an allergen matrix for a-la-carte menu items; and the visible publication of flyers, charts and procedures in back-of-house areas on each of the allergens and management procedures.

This program comprises part of the Catering unit's food safety hazard analysis critical control point principles (HACCP) for reviewing standard food production and service delivery.



Records Management

Parliamentary Services commenced a review of its Record Keeping Plan in June 2012, as required under the State Records Act 2000.

It is envisaged that the review and updated plan will be completed mid-August 2012.

Parliamentary Services also introduced online Records Awareness Training and Information and Communications Technology (ICT) Training programs. These have been undertaken by all PSD staff and have become part of the Parliament-wide new employees induction program.

Over 2012–13 further work will be done to identify and better manage our vital records.



Occupational Safety, Health and Injury Management

Parliamentary Services maintains its commitment to good occupational safety and health practices. During the financial year, PSD continued its annual program of hazard inspections and professional development, with activities focusing on manual handling training and training in workers' compensation procedures for supervisors. Hazard management training is now included in all staff inductions.

Quarterly reports on OSH performance are provided to the Parliament's Joint Consultative Committee, comprising employee and management representatives.





2011–12 HIGHLIGHTS

- Security upgrade completed.
- Visitor management system installed.
- New website and intranet site launched.
- New business document production system deployed to all staff.
- Wireless network for 'smart' devices installed.
- Backscanning of 2000 newspaper clippings for inclusion into newsclippings database completed.
- Uncorrected *Hansard* published on internet.
- Digitisation of AV Control Room completed.
- Dishwashers and glass-washing machines replaced to ensure maintenance of FoodSafe and efficient operations.
- Parliamentary Employees General Agreement 2011 registered.
- New chandeliers installed to replace 50-year-old chandeliers and comply with current electrical safety standards.
- New LED external lights installed.
- Portable appliance testing completed.
- New mail room commissioned.
- New and comprehensive induction program for all new employees launched.
- Records management and ICT training programs for all staff introduced, and included in induction program.
- Parliament's business continuity plan ratified.
- Financial Management Manual updated to reflect Financial Management Act requirements and assist all Parliamentary Departments with effective financial management.



Staff Profile

Peter Pascoe, Assistant Building Services Manager

When Peter Pascoe first started work at Parliament, he was 19 years old and had a temporary job with the Legislative Assembly for three weeks. Little did he know that 33 years later he would have worked in various roles during the terms of five Presidents, seven Speakers and nine Premiers.

Well known for his Building Services work, in his 30-plus years at Parliament Peter has also worked in both the Legislative Assembly and Legislative Council chambers and for Parliamentary Services in various roles. Basically, Peter could work anywhere as needed. He spent some time working in the then stationery department, which printed letterheads for members and was home to the one photocopier in the building. Peter had a stint as the Speaker's driver, which he described as fantastic because he was 19 years old and got to drive a Holden Statesman—a pretty special vehicle at that time. His duties have also included helping the Speaker to put on the traditional dress for the chamber. Peter even cooked steaks one night when the Catering unit was short of staff.

Peter has seen a number of changes at Parliament House over the years. He says that the northern extension in 2004 was a massive improvement that evened up the north and south sides of the building—the southern side had been extended in 1976. The addition of air conditioning was another major improvement. Peter says that no job is too big or small for Building Services, which is kept busy maintaining the parliamentary buildings, overseeing contractors and organising project work.

Peter describes his role as logistical coordinator for the four regional Parliaments that he has attended as one of the most challenging and satisfying experiences in his time at Parliament.

After all this time, Peter still enjoys working at Parliament because of the good conditions and the people. He says, 'The people are like a big family. Given that we all spend so much time here, it is even more special that we all get on.'



Peter Pascoe circa 1990

*Peter Pascoe discusses building plans
in 2012*





parliament.wa.gov.au

In December 2011 the Parliament's updated website was launched. The project was overseen by Parliamentary Services IT and steered by a cross-Parliament working group.

The new website contains additional features, such as the ability to 'find your local member' from the home page. The home page is regularly updated to reflect information such as the introduction of bills into Parliament, latest *Hansard* debates and upcoming committee hearings. The improved layout allows for tablet and mobile device browsing.

In April 2012 the Parliament's updated intranet was also launched, reflecting a similar design to the website.

Looking Forward ...

2012–13 promises to be an exciting year with a number of key strategies expected to come to fruition, such as:

- Installing fire tanks and pumps to complete a comprehensive upgrade to our fire prevention systems.
- Establishing a Reception Services area within John Forrest Foyer to better engage and service our many guests and visitors.
- Implementing a sustainability action plan that improves efficiencies by finding better ways to conserve energy, water and resources which will contribute to a 'greener' Parliament.
- Publishing the *Hansard* record of debates from 1890 online in a searchable PDF format, enabling finger tip access to historical transcripts.
- Upgrading our television infrastructure to enable digital reception of free-to-air channels to match our high quality internal broadcasting.
- Refurbishing the main parliamentary kitchen to improve the OSH environment, make better use of space, and improve the functionality of design.
- Providing comprehensive new Member inductions following the March 2013 State Election and for the first time also holding briefing sessions for all departing Members.
- Upgrading our media monitoring technology to provide better quality display and more reliable media coverage.
- Completing the review of Parliamentary Services' Record Keeping Plan.
- Finalising the modernisation of the Parliamentary Employees Award 1989.
- Assisting the Parliament's twinning partner, the Cook Islands, by providing *Hansard* services for the November Commonwealth Parliamentary Association conference in Rarotonga.





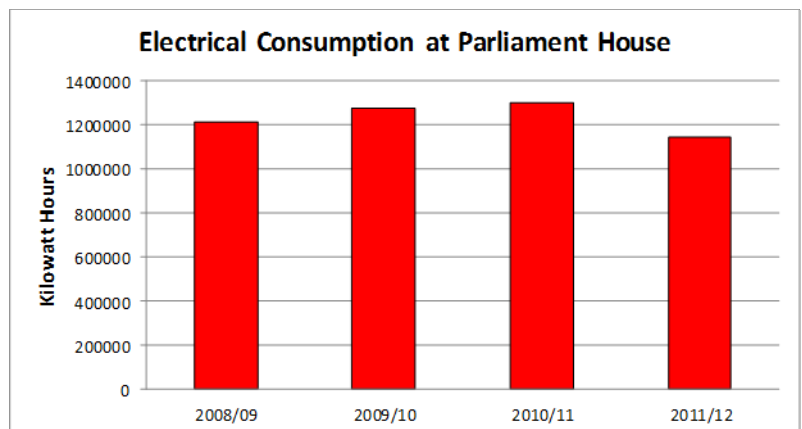
Optimising Sustainability

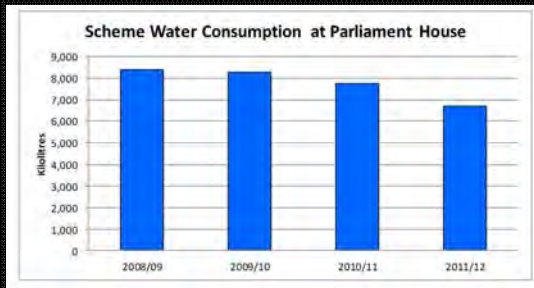
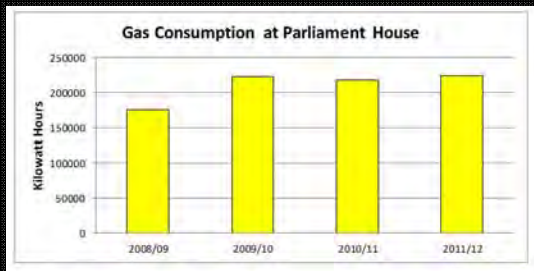
Parliament House recorded its lowest levels of energy consumption in four years, despite Perth experiencing one of the warmest summers on record.

Parliament's energy usage depends greatly on a number of factors, such as weather conditions and the sitting schedule of the Parliament. When Parliament is sitting, more people are in the building, and it is occupied from early in the morning until well into the evening. The requirement to manage energy consumption is important from both a sustainability and financial perspective.

Sustainability is a key strategy for Parliamentary Services, and over the past few years we have introduced a number of initiatives to minimise our environmental impact. A sustainability policy and action plan has been developed, and real changes include recycling bins, new cycle lockers, conversion of kitchen waste to compost to feed the kitchen's herb garden, conversion of external streetlighting and internal lighting to more energy efficient globes and realtime monitoring of electricity, gas and water usage.

However, one of the most significant projects undertaken to reduce our energy consumption was the installation of a voltage optimiser at Parliament House. Electricity is supplied to Parliament House at the statutory voltage band of between 216 and 253 volts, and on average we receive about 240 volts. However, the majority of electrical equipment made for Australian use is designed to work most efficiently at 220 volts thus reducing the amount of power being consumed.





This additional voltage can lead to an oversupply of electricity to certain equipment, increasing running costs and wear and tear. Voltage optimisation equipment filters the electricity at the main switchboard of the building and reduces the voltage being consumed to the optimal voltage required. The optimiser contract guarantees savings of 5.6 per cent a year, and it is expected we will save over 73,700 kilowatt hours and 68.5 tonnes of carbon dioxide annually. The voltage optimiser was installed at Parliament House in December 2011, and formal testing has recently started. Although it will be a year before we are able to report on the savings, the initial consumption trends are promising.

Sustainability Initiatives

The Parliament's sustainability action plan will be launched in 2012–13. Some initiatives already implemented include:

- * Installation of voltage optimiser*
- * Participation in Earth Hour*
- * Recycling bins for glass, plastics, aluminium and kitchen waste*
- * New cycle lockers*
- * Conversion of internal and external lighting*
- * Real-time monitoring of electricity, gas and water usage*
- * Connection of large air conditioning units to building management system to improve scheduling*

Over the next year, our energy and water management plans will be updated, and we hope to install photovoltaic panels to provide lighting for the chambers.





Parliamentary Library Collection

The Parliamentary Library has continued its program of making historical information available for Members online.

During 2011–12, more than 2000 newspaper clippings from 1996 to 2005 were scanned and added to the newsclipping database, and the Library has commenced scanning of opposition media statements from 1996 to 2003 for the media statements database.

The Library's online pages, available to Members and staff, were updated in line with the Parliament's website upgrade, and the Library is also investigating the addition of an e-books collection to enhance its hardcopy collection.



Parliamentary Broadcasting

Since February 2012, all Parliamentary debates have been captured digitally. Recordings of the broadcasts can now be provided to members and media organisations in a variety of formats depending on their requirements. Previously, all recordings were archived to DVD. Recordings are stored on hard drive and periodically archived to long-life tape for near-line storage. An online tagging system has improved searching and accessibility of particular dates and time.

The new system also provides an output to the 'Recent Sitting Broadcasts' on the Parliament website, and has resulted in an improvement to the quality of the feed. Work is now ongoing to convert the DVD archive to digital storage.



Desktop Application Upgrade

An upgrade to the complete suite of applications used for document production and business process control was completed this in 2011–12.

In addition to the upgrade of the base operating system to Windows 7, a complete redevelopment of the Hansard, Committee and House document production automation was required. This was essential to ensuring the new Microsoft Office 2010 desktop applications suite, Windows 7 operating system and the Objective 7.5 document management software all worked together as needed.

This was a large undertaking. The replacement of the 10-year-old production automation system and underlying technologies carried substantial risk and required 18 months of in-house application development and testing to ensure the conversion was a success.



A Welcoming and Secure Parliament

A new model for security and visitor management was implemented in 2011–12.

Following an independent risk-based security review, a number of changes to security management were implemented during the year. A new staffing model was developed, and additional security staff were employed for peak periods. Security staff commenced the first stage of upgrading skills and certification.

The mail room was relocated to the loading bay, providing more space within the main entrance area for security screening of visitors. Security infrastructure was upgraded, with CCTV footage able to be accessed from all security stations. The John Forrest Foyer was revamped as a waiting area for guests, and secure doors installed to other parts of the building.

The changes have not only focused on physical security. A key focus of the Security unit is the interface between the Parliament and the public, and significant initiatives to improve customer service are in place.

A visitor management system has been implemented to better facilitate processing of visitors to Parliament House, and this will be complemented in the coming financial year with the establishment of a Reception Services area within the John Forrest Foyer.

Reception Services staff will be responsible for greeting and welcoming visitors and guests to the Parliament once they have been processed through Security. Additionally, Reception Services will provide an inquiry service for members, staff, visitors and guests.

Security Screening



All visitors to Parliament House now pass through new screening points, which have been established at all entrances to Parliament House. Security staff have also undergone procedural training to ensure the screening of visitors is effective and professional.



Water usage at Parliament House has decreased by 20% over the past four years.

'I am pleased to see the continuing improvements in the security division.'

2011-12 Staff Survey



INFRASTRUCTURE & FACILITIES



BUILDING SERVICES

Goal

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

Key Responsibility

The Building Services unit 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 for today and the future.

Services include responsibility for capital projects (infrastructure upgrades) and the Parliament House art collection, the provision of switchboard facilities and the provision and maintenance of recreation facilities at Parliament House.

SECURITY SERVICES

Goal

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 the parliamentary annexes.





The Parliamentary IT Helpdesk logged nearly 1,400 jobs last year.

In 2011-12 Reporting Services published 11,000 pages of Debates, and 4,600 pages of committee transcripts—more than 9 million words!



INFORMATION & SERVICES

WESTERN AUSTRALIA

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. Information Technology delivers services to Members when they are at Parliament House.

IT 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.

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

The Reporting Services unit 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 special parliamentary events.

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.





'The Library is an asset to the Parliament and to Members.'

2011-12 Member Survey

'The catering staff are fantastic in the delivery of their service. It is a pleasure to bring guests to the Parliament.'

2011-12 Member Survey



INFORMATION & SERVICES

WESTERN AUSTRALIA

LIBRARY AND INFORMATION SERVICES

Goal

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.

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.





Through the hard work of the Finance unit, the Parliamentary Departments have received 'Better Practice' status from the Auditor General for the past three financial years.

'...provide exceptionally professional HR assistance in often challenging situations.'

2011-12 Staff Survey



INFORMATION & SERVICES

WESTERN AUSTRALIA

FINANCIAL SERVICES

Goal

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, the Parliamentary Refreshment Rooms and the Governor's Establishment. Responsibilities also include: administering, interpreting and advising on Members' salaries and allowances; preparing parliamentary budgets; managing statutory financial reporting; providing strategic commercial, financial and procurement advice; and business continuity and risk management coordination.

HUMAN RESOURCES

Goal

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

Key Responsibility

The Human Resources unit develops, 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.





SURVEY RESULTS

PARLIAMENTARY SERVICES DEPARTMENT ANNUAL 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 to make comments.

The response rate indicated the following assessment:

- 45 per cent of Members rated performance as 'very good'.
- 85 per cent of Members rated performance as 'good' or 'very good'.
- 97 per cent of Members rated performance as 'satisfactory' to 'very good'.

A number of suggestions for further improvements were submitted, and these will now be followed up.

A similar survey was also completed by the Presiding Officers and staff, and included questions relating to Human Resources. A total of 140 responses were received: 52 from Members, 86 from staff and one from each Presiding Officer.

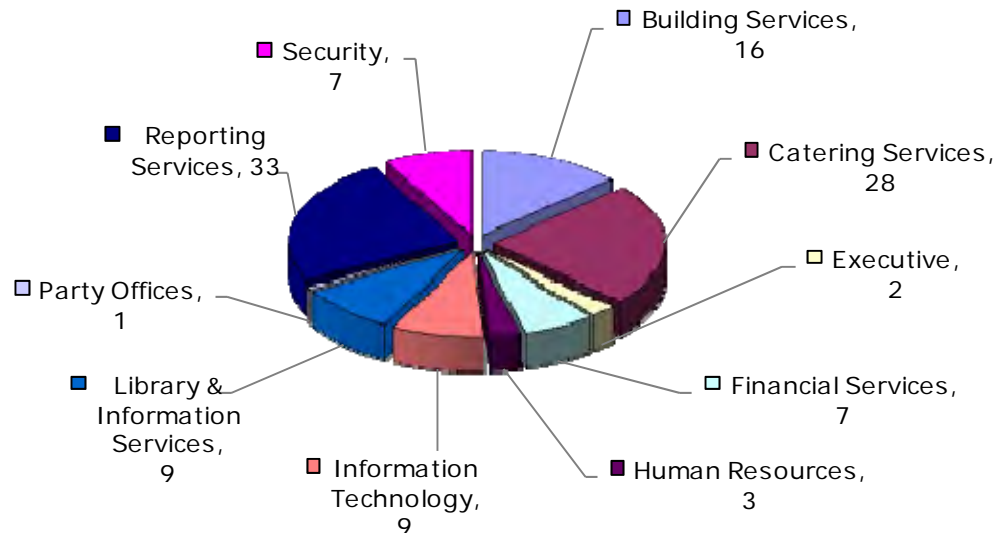
The table below summarises the overall effectiveness rating for the Parliamentary Services Department's two key services.

PARLIAMENTARY SERVICES DEPARTMENT SUMMARY OF SURVEY Percentage of Responses 'Satisfactory', 'Good' or 'Very Good'			
	Total Infrastructure and Facilities	Total Information and Services	Total
All Respondents	97.3%	97.9%	97.7%
Members of Parliament	95.9%	98.1%	97.4%
Staff and Presiding Officers	97.6%	97.8%	97.7%




STAFFING AT A GLANCE
 WESTERN AUSTRALIA

Unit Head Count
as at 30 June 2012



Recruitment for Parliamentary Departments

(includes casuals)

	2010-11	2011-12
Legislative Council	7	6
Legislative Assembly	8	4
Parliamentary Services Department	25	11
Total	40	21

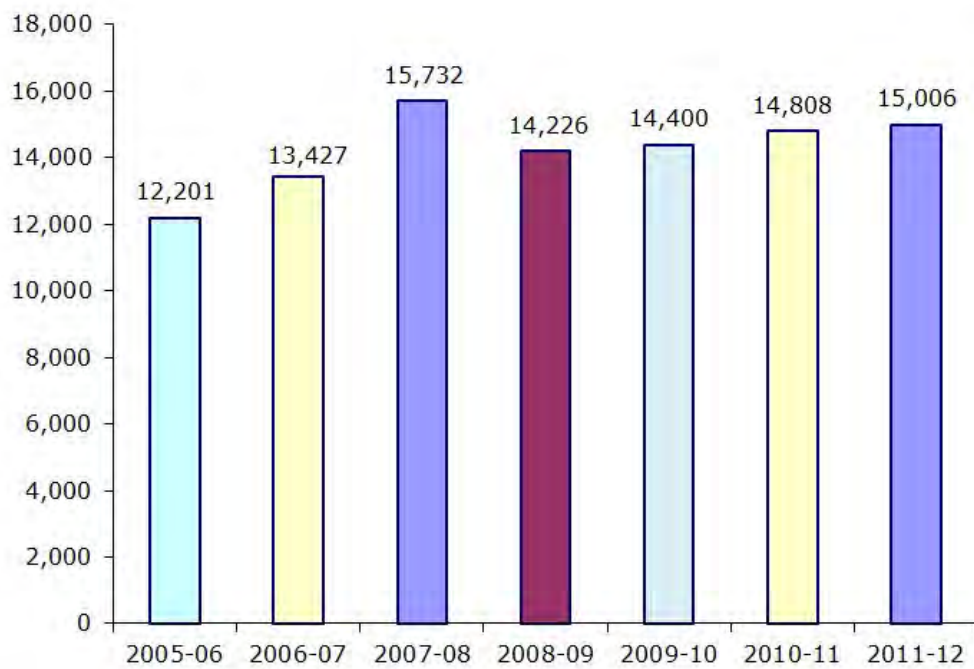
Payroll Services Provided

	2010-11	2011-12
Legislative Council Members	36	36
Legislative Council Staff	42	43
Legislative Assembly Members	60	59
Legislative Assembly Staff	48	41
Parliamentary Services Department Staff	138	126
Governor's Establishment	47	46
Total	371	351

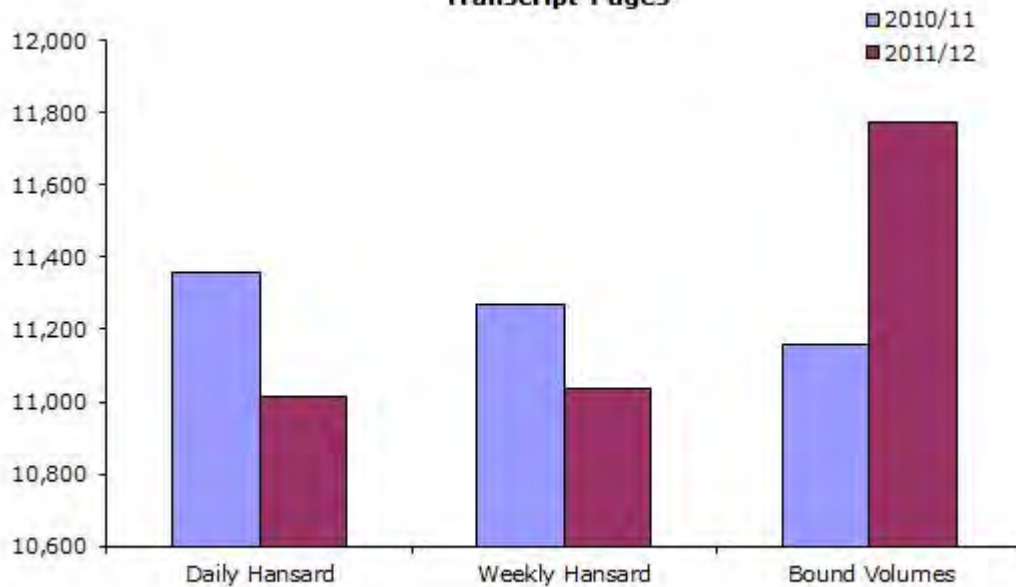



GRAPHS AND STATISTICS
 WESTERN AUSTRALIA

Visitors Attending a Tour



Transcript Pages

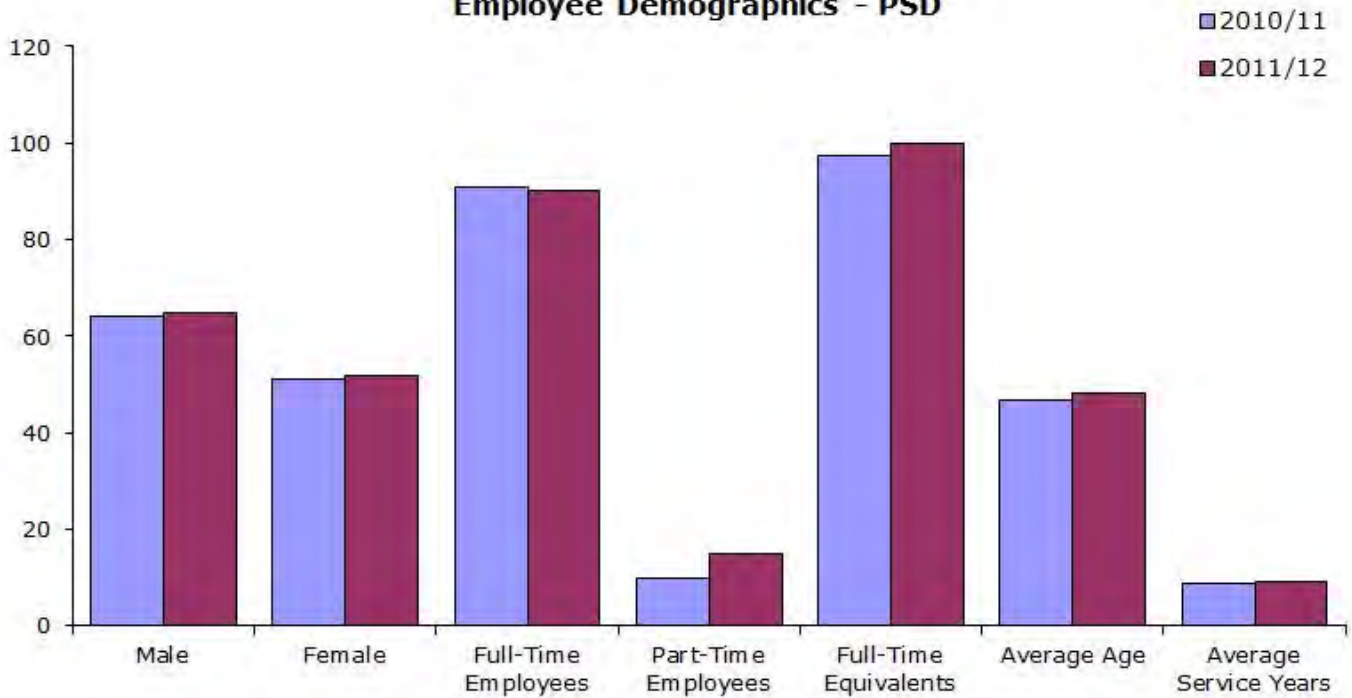


* Bound Volumes cover January - December in each calendar year

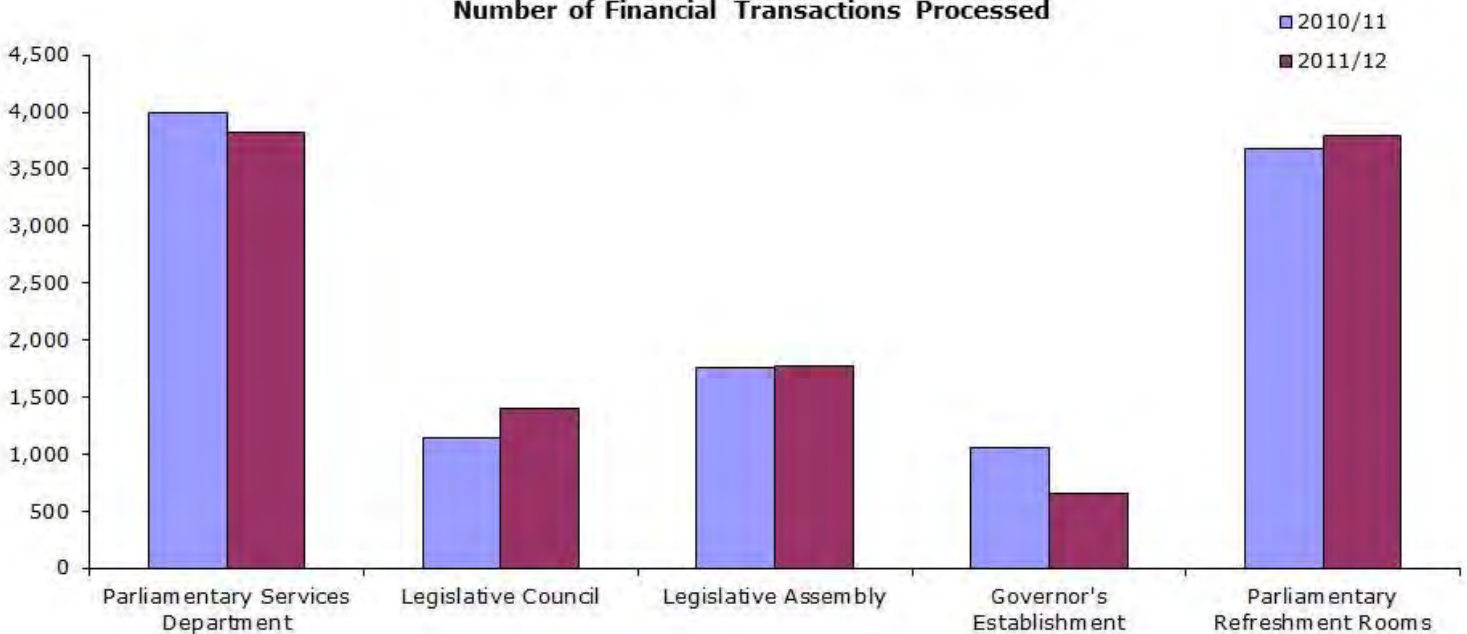



GRAPHS AND STATISTICS
 WESTERN AUSTRALIA

Employee Demographics - PSD

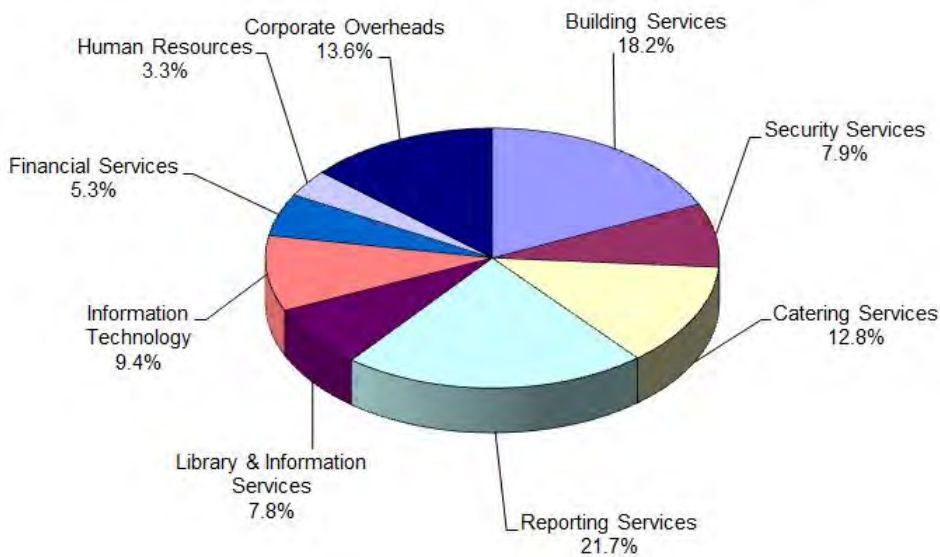


Number of Financial Transactions Processed

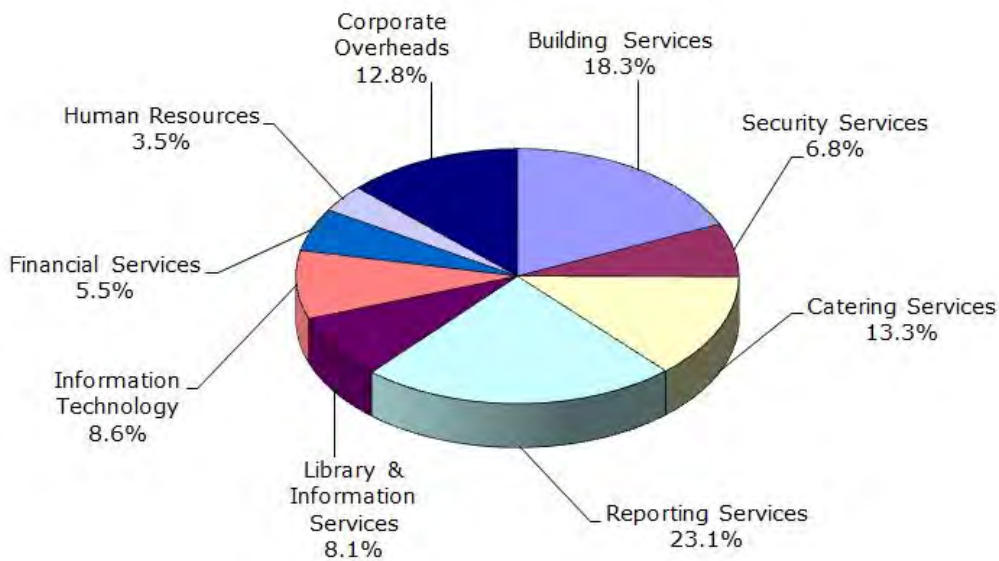



EXPENDITURE AT A GLANCE
 WESTERN AUSTRALIA

**Recurrent Expenditure by Unit 2011-12
(Excluding Depreciation)**



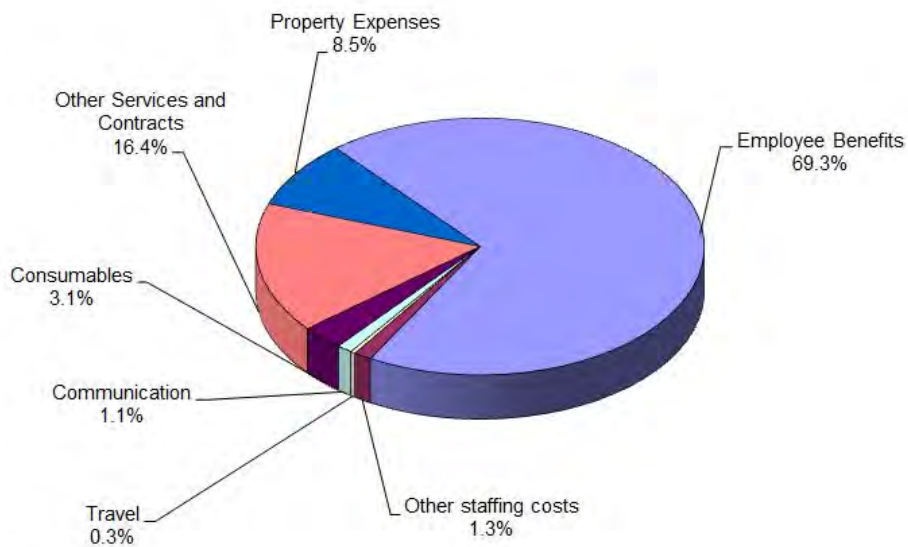
**Recurrent Expenditure by Unit 2010-11
(Excluding Depreciation)**



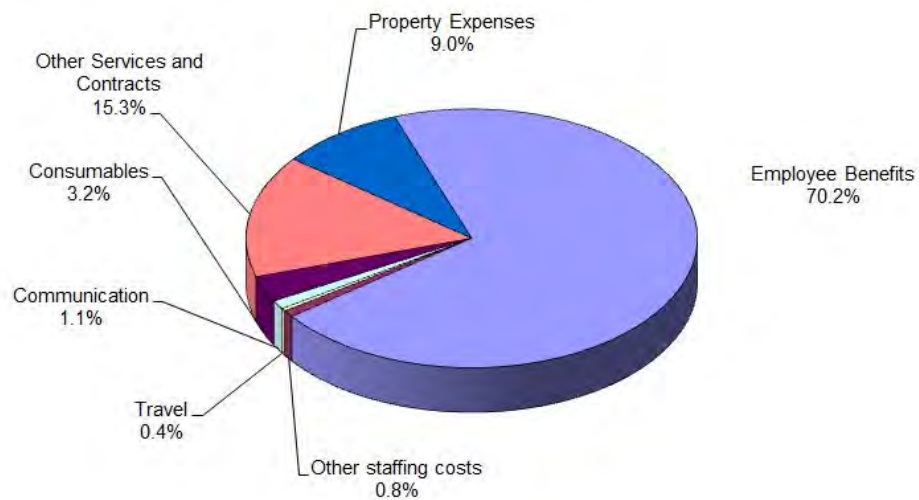
EXPENDITURE AT A GLANCE

WESTERN AUSTRALIA

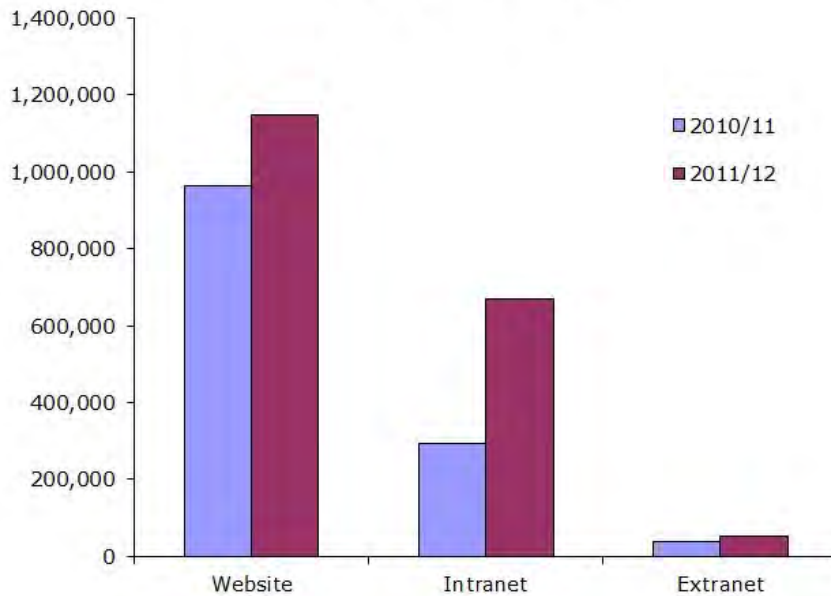
**Recurrent Expenditure by Category 2011-12
(Excluding Depreciation)**



**Recurrent Expenditure by Category 2010-11
(Excluding Depreciation)**



Total Number of Visits



Parliament Website Statistics	2010/11	2011/12
Total no. visits	964,933	1,146,664
Average no. visits per day	2,650	3,158
Total no. pages accessed	19,078,646	21,461,742
Average no. pages accessed per day	52,413	59,123

POWAnet - Intranet Statistics	2010/11	2011/12
Total no. visits	294,389	671,035
Average no. visits per day	808	1,848
Total no. pages accessed	2,051,100	1,390,190
Average no. pages accessed per day	5,634	3,829

POWAnet - Extranet Statistics	2010/11	2011/12
Total no. visits	37,839	52,753
Average no. visits per day	104	145
Total no. pages accessed	608,311	635,862
Average no. pages accessed per day	1,675	1,756



FINANCIAL STATEMENTS

WESTERN AUSTRALIA





Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

PARLIAMENTARY SERVICES DEPARTMENT

Report on the Financial Statements

I have audited the accounts and financial statements of the Parliamentary Services Department.

The financial statements comprise the Statement of Financial Position as at 30 June 2012, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, Schedule of Income and Expenses by Service, Schedule of Assets and Liabilities by Service, and Summary of Consolidated Account Appropriations and Income Estimates for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

Executive Manager's Responsibility for the Financial Statements

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 and the Treasurer's Instructions, and for such internal control as the Executive Manager determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements based on my audit. The audit was conducted in accordance with Australian Auditing Standards. Those Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Department's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Executive Manager, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the Parliamentary Services Department at 30 June 2012 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions.

Report on Controls

I have audited the controls exercised by the Parliamentary Services Department during the year ended 30 June 2012.

Controls exercised by the Parliamentary Services Department are those policies and procedures established by the Executive Manager to ensure 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.

Executive Manager's Responsibility for Controls

The Executive Manager is responsible for maintaining an adequate system of internal control to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of public and other property, and the incurring of liabilities are in accordance with the Financial Management Act 2006 and the Treasurer's Instructions, and other relevant written law.

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the controls exercised by the Parliamentary Services Department based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the adequacy of controls to ensure that the Department complies with the legislative provisions. The procedures selected depend on the auditor's judgement and include an evaluation of the design and implementation of relevant controls.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the controls exercised by the Parliamentary Services Department are sufficiently adequate to 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 during the year ended 30 June 2012.

Report on the Key Performance Indicators

I have audited the key performance indicators of the Parliamentary Services Department for the year ended 30 June 2012.

The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide information on outcome achievement and service provision.

Executive Manager's Responsibility for the Key Performance Indicators

The Executive Manager is responsible for the preparation and fair presentation of the key performance indicators in accordance with the Financial Management Act 2006 and the Treasurer's Instructions and for such controls as the Executive Manager determines necessary to ensure that the key performance indicators fairly represent indicated performance.

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the key performance indicators based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the key performance indicators. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments the auditor considers internal control relevant to the Executive Manager's preparation and fair presentation of the key performance indicators in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the relevance and appropriateness of the key performance indicators for measuring the extent of outcome achievement and service provision.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the key performance indicators of the Parliamentary Services Department are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2012.

Independence

In conducting this audit, I have complied with the independence requirements of the Auditor General Act 2006 and Australian Auditing and Assurance Standards, and other relevant ethical requirements.

Matters Relating to the Electronic Publication of the Audited Financial Statements and Key Performance Indicators

This auditor's report relates to the financial statements and key performance indicators of the Parliamentary Services Department for the year ended 30 June 2012 included on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.


COLIN MURPHY
AUDITOR GENERAL
FOR WESTERN AUSTRALIA
Perth, Western Australia
18 September 2012

PARLIAMENTARY SERVICES DEPARTMENT

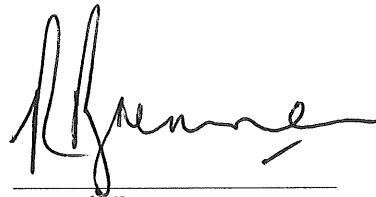
CERTIFICATION OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

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 ended 30 June 2012 and the financial position as at 30 June 2012.

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.



Dawn Timmerman
Chief Finance Officer
Date: 13 Sept. 2012



Russell Bremner
Accountable Authority
Date: 13 Sept. 2012



PARLIAMENTARY SERVICES DEPARTMENT
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2012

	Note	2012 \$000	2011 \$000
COST OF SERVICES			
Expenses			
Employee benefits expense	6	8,956	8,658
Supplies and services	7	2,839	2,524
Depreciation and amortisation expense	8	1,197	1,254
Accommodation expenses	9	1,098	1,104
Loss on disposal of non-current assets	12	7	-
Other expenses	10	37	60
Total cost of services		14,134	13,600
Income			
<i>Revenue</i>			
Other revenue	11	546	160
<i>Gains</i>			
Gain on disposal of non-current assets	12	-	2
Total income other than income from State of WA		546	162
NET COST OF SERVICES		13,588	13,438
Income from State of WA			
Service appropriation	13	13,597	13,083
Resources received free of charge		5	24
Total income from State of WA		13,602	13,107
SURPLUS/(DEFICIT) FOR THE PERIOD		14	(331)
OTHER COMPREHENSIVE INCOME			
Changes in asset revaluation surplus		(4,509)	(4,088)
Total other comprehensive income		(4,509)	(4,088)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(4,495)	(4,419)

See also the 'Schedule of Income and Expenses by Service'.

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



PARLIAMENTARY SERVICES DEPARTMENT
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2012

	Note	2012 \$000	2011 \$000
ASSETS			
Current Assets			
Cash and cash equivalents	25	1,654	2,066
Receivables	15	168	168
Other current assets	17	491	260
Total Current Assets		2,313	2,494
Non-Current Assets			
Restricted cash and cash equivalents	14, 25	283	234
Amounts receivable for services	16	4,974	4,034
Prepayments	17	27	79
Property, plant and equipment	18	59,084	63,282
Intangible Assets	19	438	386
Total Non-Current Assets		64,806	68,015
TOTAL ASSETS		67,119	70,509
LIABILITIES			
Current Liabilities			
Payables	21	737	727
Provisions	22	1,643	1,462
Other current liabilities	23	429	161
Total Current Liabilities		2,809	2,350
Non-Current Liabilities			
Provisions	22	310	279
Other Non-current liabilities	23	30	-
Total Non-Current Liabilities		340	279
TOTAL LIABILITIES		3,149	2,629
NET ASSETS		63,970	67,880
EQUITY			
Contributed equity	24	19,096	18,511
Reserves		40,345	44,854
Accumulated surplus/(deficit)		4,529	4,515
TOTAL EQUITY		63,970	67,880

See also the 'Schedule of Assets and Liabilities by Service'.

The Statement of Financial Position should be read in conjunction with the accompanying notes.





PARLIAMENTARY SERVICES DEPARTMENT
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2012

	Note	Contributed equity \$000	Reserves \$000	Accumulated surplus/ (deficit) \$000	Total equity \$000
Balance at 1 July 2010	24	15,631	48,942	4,846	69,419
Changes in accounting policy or correction of prior period		-	-	-	-
Restated balance at 1 July 2010		15,631	48,942	4,846	69,419
Surplus/(deficit)		-	-	(331)	(331)
Other comprehensive Income		-	(4,088)	-	(4,088)
Total comprehensive income for the year		-	(4,088)	(331)	(4,419)
Transactions with owners in their capacity as owners:					
Capital appropriations		2,772	-	-	2,772
Other contributions by owners		108	-	-	108
Distributions to owners		-	-	-	-
Total		2,880	-	-	2,880
Balance at 30 June 2011		18,511	44,854	4,515	67,880
Balance at 1 July 2011		18,511	44,854	4,515	67,880
Surplus/(deficit)		-	-	14	14
Other comprehensive Income		-	(4,509)	-	(4,509)
Total comprehensive income for the year		-	(4,509)	14	(4,495)
Transactions with owners in their capacity as owners:					
Capital appropriations		585	-	-	585
Other contributions by owners		-	-	-	-
Distributions to owners		-	-	-	-
Total		585	-	-	585
Balance at 30 June 2012		19,096	40,345	4,529	63,970

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



PARLIAMENTARY SERVICES DEPARTMENT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2012

	2012	2011
Note	\$000	\$000
CASH FLOWS FROM STATE OF WA		
Service appropriation	12,657	12,143
Capital appropriations	585	2,772
Holding account drawdowns	-	-
Net cash provided by State of WA	13,242	14,915
Utilised as follows:		
CASH FLOWS FROM OPERATING ACTIVITIES		
Payments		
Employee benefits	(8,795)	(8,545)
Supplies and services	(2,990)	(2,820)
Accommodation	(1,033)	(1,069)
GST payments on purchases	(567)	(590)
Other payments	(37)	(42)
Receipts		
GST receipts from taxation authority	496	576
GST receipts on sales	47	18
Other receipts	876	105
Net cash provided by/(used in) operating activities	25 (12,003)	(12,367)
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments		
Purchase of non-current assets	(1,602)	(1,885)
Receipts		
Proceeds from sale of non-current physical assets	-	2
Net cash provided by/(used in) investing activities	(1,602)	(1,883)
Net increase/(decrease) in cash and cash equivalents	(363)	665
Cash and cash equivalents at the beginning of period	2,300	1,635
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	25 1,937	2,300

The Statement of Cash Flows 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 2012**

	Infrastructure and Facilities		Information and Services		Total	
	2012	2011	2012	2011	2012	2011
	\$000	\$000	\$000	\$000	\$000	\$000
COST OF SERVICES						
<u>Expenses</u>						
Employee benefits expense	1,410	1,198	7,546	7,460	8,956	8,658
Supplies and services	1,507	1,327	1,332	1,197	2,839	2,524
Depreciation and amortisation expense	1,197	1,254	-	-	1,197	1,254
Accommodation expenses	1,070	1,091	28	13	1,098	1,104
Loss on disposal of non-current assets	7	-	-	-	7	-
Other expenses	-	19	37	41	37	60
Total cost of services	5,191	4,889	8,943	8,711	14,134	13,600
<u>Income</u>						
Other Income	543	160	3	-	546	160
Gain on disposal of non-current assets	-	2	-	-	-	2
Total income other than income from State of WA	543	162	3	-	546	162
NET COST OF SERVICES	4,648	4,727	8,940	8,711	13,588	13,438
<u>Income from State of WA</u>						
Service appropriation	4,649	5,324	8,948	7,759	13,597	13,083
Resources received free of charge	5	24	-	-	5	24
Total income from State of WA	4,654	5,348	8,948	7,759	13,602	13,107
SURPLUS/(DEFICIT) FOR THE PERIOD	6	621	8	(952)	14	(331)

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

**SCHEDULE OF ASSETS AND LIABILITIES BY SERVICE
AS AT 30 JUNE 2012**

	Infrastructure and Facilities		Information and services		Total	
	2012	2011	2012	2011	2012	2011
	\$000	\$000	\$000	\$000	\$000	\$000
<u>Assets</u>						
Current assets	1,482	1,624	831	870	2,313	2,494
Non-current assets	64,568	67,814	238	201	64,806	68,015
Total assets	66,050	69,438	1,069	1,071	67,119	70,509
<u>Liabilities</u>						
Current liabilities	1,006	530	1,803	1,820	2,809	2,350
Non-current liabilities	78	23	262	256	340	279
Total liabilities	1,084	553	2,065	2,076	3,149	2,629
NET ASSETS	64,966	68,885	(996)	(1,005)	63,970	67,880

The Schedule of Assets and Liabilities 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 2012

	2012	2012		2012	2011	
	Estimate	Actual	Variance	Actual	Actual	Variance
	\$000	\$000	\$000	\$000	\$000	\$000
<u>Delivery Services</u>						
Item 3 Net amount appropriated to deliver services	13,597	13,597	-	13,597	13,083	514
Total appropriations provided to deliver services	13,597	13,597	-	13,597	13,083	514
<u>Capital</u>						
Item 110 Capital appropriations	500	585	85	585	2,772	(2,187)
GRAND TOTAL	14,097	14,182	85	14,182	15,855	(1,673)
<u>Details of Expenses by Service</u>						
Provision of infrastructure and facilities	4,968	5,191	223	5,191	4,889	302
Provision of information and services	8,838	8,943	105	8,943	8,711	232
Total Cost of Services	13,806	14,134	328	14,134	13,600	534
Less total income	-	(546)	(546)	(546)	(162)	(384)
Net Cost of Services	13,806	13,588	(218)	13,588	13,438	150
Adjustments	(209)	9	218	9	(355)	364
Total appropriations provided to deliver services	13,597	13,597	-	13,597	13,083	514
<u>Capital Expenditure</u>						
Purchase of non-current physical assets	500	1,602	(1,102)	1,602	1,869	(267)
Adjustments for other funding sources		(1,017)	1,017	(1,017)	903	(1,920)
Capital Appropriations	500	585	(85)	585	2,772	(2,187)

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

Note 30 'Explanatory statement' provides details of any significant variations between estimates and actual results for 2012 and between the actual results for 2012 and 2011.



PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 1. Australian Accounting Standards

General

The Department's financial statements for the year ended 30 June 2012 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' includes Standards and Interpretations issued by the Australian Accounting Standard Board (AASB).

The Department has adopted any applicable new and revised Australian Accounting Standards from their operative dates.

Early adoption of standards

The Department cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*. There has been no early adoption of Australian Accounting Standards that have been issued or amended (but not operative) by the Department for the annual reporting period ended 30 June 2012.

Note 2. Summary of significant accounting policies

(a) General statement

The Department is a not for profit reporting entity that prepares general purpose financial statements in accordance with the Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB 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 impose legislative provisions that govern the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB.

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.

(b) Basis of preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, except for land, buildings and works of art 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).





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 2. Summary of significant accounting policies (cont.)

(b) Basis of preparation (cont.)

Note 3 'Judgements made by management in applying accounting policies' discloses judgements that have been made in the process of applying the Department's accounting policies resulting in the most significant effect on amounts recognised in the financial statements.

Note 4 'Key sources of estimation uncertainty' discloses key assumptions made concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(c) Reporting entity

The reporting entity comprises the Department.

Mission

The mission of the Parliamentary Services Department is to ensure the provision of an appropriation environment and ancillary services to Members of Parliament, Chamber departments, Parliamentary staff and other users.

The Department is predominantly funded by Parliamentary appropriations. The financial statements encompass all funds through which the Department controls resources to carry on its functions.

Services

The Department provides the following services:

Service 1: Provision of Infrastructure and Facilities

This service includes the establishment and maintenance of buildings and technology infrastructure to support the operations of the Parliament. This service is provided through the Building Services, Security and Information Technology units.

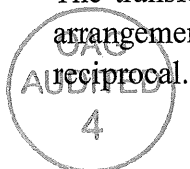
Service 2: Provision of Information and Services

This service provides information and ancillary services to the relevant groups through the Executive, Human Resources, Catering, Reporting Services, Library, Information Technology and Finance units.

(d) Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, 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 appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed Equity.

The transfer of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 2. Summary of significant accounting policies (cont.)

(e) Income

Revenue recognition

Revenue is recognised and 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 transfer to the purchaser and can be measured reliably.

Provision of services

Revenue is recognised by reference to the stage of completion of the transaction.

Interest

Revenue is recognised as the interest accrues.

Service appropriations

Service Appropriations are recognised as revenues at fair value 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 to the bank account or credited to the 'Amounts receivable for services' (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 2011-2012 Budget Statements, the Department retained \$876,000 in 2012 (\$105,000 in 2011) from the following:

- contributions from the Legislative Council and Legislative Assembly towards building and IT services provided by Parliamentary Services Department
- insurance revenue

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, 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.

Gains

Realised or unrealised gains 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.





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 2. Summary of significant accounting policies (cont.)

(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 Statement of Comprehensive Income (other than when they form part of a group of similar items which are significant in total). All artworks are capitalised as it is anticipated that their value will appreciate over time.

Initial recognition and measurement

Property, plant and equipment are initially recognised at cost.

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

Subsequent measurement

Subsequent to initial recognition as an asset, the revaluation model is used for the measurement of land, buildings and works of art, and historical cost for all other property, plant and equipment. Land and buildings are carried at fair value less accumulated depreciation (buildings only) 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 stated at historical cost less accumulated depreciation and accumulated impairment losses.

Where market based 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 revalued 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 revalued amount.

In the absence of market-based evidence, 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 determined using the depreciated replacement cost basis, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Valuation Services) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period. Artworks are independently valued every three years.

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.





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 2. Summary of significant accounting policies (cont.)

(f) Property, plant and equipment (cont.)

Derecognition

Upon disposal or derecognition of an item of property, plant and equipment, any revaluation surplus relating to that asset is retained in the asset revaluation surplus.

Asset revaluation surplus

The asset revaluation surplus is used to record increments and decrements on the revaluation of non-current assets as described in note 18 'Property, Plant and Equipment'.

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.

Depreciation 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 ^(a)	3 years

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

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

Land is not depreciated.

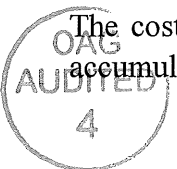
(g) Intangible assets

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 Statement of Comprehensive Income.

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.





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 2. Summary of significant accounting policies (cont.)

(g) Intangible assets (cont.)

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life which is reviewed annually) on the straight line basis. 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:

Development Costs	3 to 5 years
Software ^(a)	3 to 5 years

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

Development Costs

Research costs are expensed as incurred. Development costs incurred for an individual project are carried forward when the future economic benefits can reasonably be regarded as assured and the total project costs are likely to exceed \$50,000. Other development costs are expensed as incurred.

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.

Website costs

Website 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 website, and ongoing costs of maintenance during the operating phase are expensed. Costs incurred in building or enhancing a website, to the extent that they represent probable future economic benefits that can be reliably measured, are capitalised.

(h) Impairment of assets

Property, plant and equipment, and intangible assets are tested for any indication of impairment at the end each reporting period. 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.





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 2. Summary of significant accounting policies (cont.)

(h) Impairment of assets (cont.)

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 the end of each reporting period 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 the end of each reporting period.

(i) Leases

The Department does not hold any finance leases.

Operating leases 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:

- Receivables; and
- Financial liabilities measured at amortised cost.

Financial instruments 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

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.





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 2. Summary of significant accounting policies (cont.)

(k) Cash and cash equivalents

For the purpose of the Statement of Cash Flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

(l) Accrued salaries

Accrued salaries (refer to note 21 'Payables') represent the amount due to staff but unpaid at 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 fair value.

The accrued salaries suspense account (see note 14 '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.

(m) Amounts receivable for services (holding account)

The Department receives funding on an accrual basis. The appropriations are paid partly in cash and partly as an asset (holding account receivable). The accrued amount receivable is accessible on the emergence of the cash funding requirement to cover leave entitlements and asset replacement.

(n) Receivables

Receivables are recognised at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off against the allowance account. 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 uncollectable 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 at the amounts payable 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 settlement is generally within 30 days.





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 2. Summary of significant accounting policies (cont.)

(p) Provisions

Provisions are liabilities of uncertain timing or amount and are recognised where there is a present legal 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 amount of the obligation. Provisions are reviewed at the end of each reporting period.

Provisions - employee benefits

All annual leave and long service leave provisions are in respect of employees' services up to the end of the reporting period.

Annual leave

The liability for annual leave that is expected to be settled within 12 months after the end of the reporting period is recognised and measured at the undiscounted amounts expected to be paid when the liability is settled. Annual leave that is not expected to be settled within 12 months after the end of the reporting period is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

The provision for annual leave is classified as a current liability as the Department does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

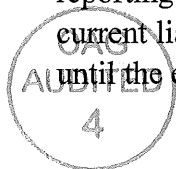
Long service leave

The liability for long service leave that is expected to be settled within 12 months after the end of the reporting period is recognised and measured at the undiscounted amounts expected to be paid when the liability is settled.

Long service leave that is not expected to be settled within 12 months after the end of the reporting period is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

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 end of the reporting period. Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Department has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 2. Summary of significant accounting policies (cont.)

(p) Provisions (Cont.)

Sick Leave

Liabilities for sick leave are recognised when it is probable that sick leave paid in the future will be greater than the entitlement that will accrue in the future.

Past history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised in the Statement of Comprehensive Income for this leave as it is taken.

Purchased Leave

The provision for purchased leave relates to Parliamentary Service employees who have entered into an agreement to self-fund up to an additional ten weeks leave per calendar year. The provision recognises the value of salary set aside for employees and is measured at the nominal amounts expected to be paid when the liabilities are settled. This liability is measured on the same basis as annual leave.

Superannuation

The Government Employees Superannuation Board (GESB) and other funds administer public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligibility criteria for membership in particular schemes for public sector employees varies according to commencement and implementation dates.

Eligible employees may contribute to the Pension Scheme, a defined benefit pension scheme closed to new members since 1987, or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme closed to new members since 1995.

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

The Department has no liabilities under the Pension Scheme or the GSS. The liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by the Department to the GESB.

Employees commencing employment prior to 16 April 2007 who were not members of either the Pension Scheme or the GSS 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). From 30 March 2012, existing members of the WSS or GESBS and new employees became able to choose their preferred superannuation fund. The Department makes concurrent contributions to GESB or other funds on behalf of employees in compliance with the Commonwealth Government's *Superannuation Guarantee (Administration) Act 1992*. Contributions to these accumulation schemes extinguish the Department's liability for superannuation charges in respect of employees who are not members of the Pension Scheme or GSS.

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





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 2. Summary of significant accounting policies (cont.)

(p) Provisions (Cont.)

Provisions - other

Employment on-costs

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of '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 superannuation expense in the Statement of Comprehensive Income comprises of employer contributions paid to the GSS (concurrent contributions), the WSS, and the GESBS. The employer contribution paid to the GESB in respect of the GSS is paid back into the Consolidated Account by the GESB.

(r) Resources received free of charge or for nominal cost

Resources received free of charge or for nominal cost that can be reliably measured are recognised as income at fair value. Where the resource received represents a service that the Department would otherwise pay for, a corresponding expense is recognised. Receipts of assets are recognised in the Statement of Financial Position.

Assets or services received from other State Government agencies are separately disclosed under Income from State of WA in the Statement of Comprehensive Income.

(s) Resources provided free of charge

The Department provides corporate support services in the nature of human resources administration and payroll, finance and IT support to the Department of the Legislative Council and the Department of the Legislative Assembly, and some services to the Governor's Establishment under a memorandum of understanding. The total cost of the relevant PSD Unit is apportioned to all recipient departments (including PSD) using an agreed cost driver. The total of all services for each Department is calculated and advised to the relevant Department at the end of the period.

(t) Comparative figures

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





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 3. Judgements made by management in applying accounting policies

The preparation of financial statements requires management to make judgements about the application of accounting policies that have a significant effect on the amounts recognised in the financial statements. The Department evaluates these judgements regularly.

Operating lease commitments

The Department has entered into a building lease for office accommodation. This lease relates to buildings of a temporary nature and it has been determined that the lessor retains substantially all the risks and rewards incidental to ownership. Accordingly, this lease has been classified as an operating lease.

Capitalisation of software development costs

The Department holds licences for a number of computer software applications for which significant development costs have been incurred to customise the functionality to the Parliament's requirements. These costs have been capitalised as intangible assets in accordance with AASB 138 *Intangible Assets*.

Note 4. Key sources of estimation uncertainty

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Long Service Leave

Several estimates and assumptions used in calculating the Department's long service leave provision include expected future salary rates, discount rates, employee retention rates and expected future payments. Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 5. Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standard

The Department has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2011 that impacted on the Department.

AASB 1054 Australian Additional Disclosures

This Standard, in conjunction with AASB 2011-1 *Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project*, removes disclosure requirements from other Standards and incorporates them in a single Standard to achieve convergence between Australian and New Zealand Accounting Standards. There is no financial impact.

AASB 2009-12 Amendments to Australian Accounting Standards [AASB 5, 8, 108, 110, 112, 119, 133, 137, 139, 1023 & 1031 and Int 2, 4, 16, 1039 & 1052]

This Standard makes editorial amendments to a range of Australian Accounting Standards and Interpretations. There is no financial impact.

AASB 2010-4 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 1, 7, 101 & 134 and Int 13]

The amendments to AASB 7 clarify financial instrument disclosures in relation to credit risk. The carrying amount of financial assets that would otherwise be past due or impaired whose terms have been renegotiated is no longer required to be disclosed. There is no financial impact.

The amendments to *AASB 101* clarify the presentation of the statement of changes in equity. The disaggregation of other comprehensive income reconciling the carrying amount at the beginning and the end of the period for each component of equity can be presented in either the statement of changes in equity or in the notes. There is no financial impact.

AASB 2010-5 Amendments to Australian Accounting Standards [AASB 1, 3, 4, 5, 101, 107, 112, 118, 119, 121, 132, 133, 134, 137, 139, 140, 1023 & 1038 and Int 112, 115, 127, 132 & 1042]

This Standard makes editorial amendments to a range of Australian Accounting Standards and Interpretations. There is no financial impact.

AASB 2010-6 Amendments to Australian Accounting Standards – Disclosures on Transfers of Financial Assets [AASB 1 & 7]

This Standard introduces additional disclosures relating to transfers of financial assets in AASB 7. An entity shall disclose all transferred financial assets that are not derecognised and any continuing involvement in a transferred asset, existing at the reporting date, irrespective of when the related transfer transaction occurred. There is no financial impact.





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 5. Disclosure of changes in accounting policy and estimates (cont.)

Initial application of an Australian Accounting Standard (cont.)

AASB 2011-1 Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project [AASB 1, 5, 101, 107, 108, 121, 128, 132 & 134 and Int 2, 112 & 113]

This Standard, in conjunction with AASB 1054, removes disclosure requirements from other Standards and incorporates them in a single Standard to achieve convergence between Australian and New Zealand Accounting Standards. There is no financial impact.

AASB 2011-5 Amendments to Australian Accounting Standards – Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation [AASB 127, 128 & 131]

This Standard extends the relief from consolidation, the equity method and proportionate consolidation by removing the requirement for the consolidated financial statements prepared by the ultimate or any intermediate parent entity to be IFRS compliant, provided that the parent entity, investor or venturer and the ultimate or intermediate parent entity are not-for-profit non-reporting entities that comply with Australian Accounting Standards. There is no financial impact.

Voluntary changes in Accounting Policy

During 2012, the Parliamentary Departments consulted with the Department of Treasury to review the accounting arrangements for the reporting of resources provided by Parliamentary Services Department (PSD). This review concluded that PSD is provided with financial appropriation to maintain the physical facilities and to provide identifiable services to the Parliament, including security, reporting services, catering and library services. Some services provided by PSD of a corporate nature, including human resources support, financial services and IT services are of a different nature. It was agreed that only the value of these corporate services should be treated as Resources Provided Free of Charge and disclosed in the notes to the financial statements (refer to note 26).

It is noted that prior year comparative figures have not been amended to reflect this change as there was no affect on the financial position of the PSD at 1 July 2011 as a result of this change.





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 5. Disclosure of changes in accounting policy and estimates (cont.)

Future impact of Australian Accounting Standards not yet operative

The Department cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*. Consequently, the Department has not applied early any of the following Australian Accounting Standards that have been issued that may impact the Department. Where applicable, the Department plans to apply these Australian Accounting Standards from their application date.

		Operative for reporting periods
<i>AASB 9</i>	<i>Financial Instruments</i> This Standard supersedes <i>AASB 139 Financial Instruments: Recognition and Measurement</i> , introducing a number of changes to accounting treatments. The Standard was reissued in December 2010. The Department has not yet determined the application or the potential impact of the Standard.	1 Jan 2013
<i>AASB 10</i>	<i>Consolidated Financial Statements</i> This Standard supersedes requirements under <i>AASB 127 Consolidated and Separate Financial Statements</i> and <i>Int 112 Consolidation – Special Purpose Entities</i> , introducing a number of changes to accounting treatments. The Standard was issued in August 2011. The Department has not yet determined the application or the potential impact of the Standard.	1 Jan 2013
<i>AASB 11</i>	<i>Joint Arrangements</i> This Standard supersedes <i>AASB 131 Interests in Joint Ventures</i> , introducing a number of changes to accounting treatments. The Standard was issued in August 2011. The Department has not yet determined the application or the potential impact of the Standard.	1 Jan 2013
<i>AASB 12</i>	<i>Disclosure of Interests in Other Entities</i> This Standard supersedes disclosure requirements under <i>AASB 127 Consolidated, AASB 128 Investments in Associates and Separate Financial Statements</i> and <i>AASB 131 Interests in Joint Ventures</i> . The Standard was issued in August 2011. The Department has not yet determined the application or the potential impact of the Standard.	1 Jan 2013



PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 5. Disclosure of changes in accounting policy and estimates (cont.)

Future impact of Australian Accounting Standards not yet operative (cont.)

<i>AASB 13</i>	<i>Fair Value Measurement</i>	1 Jan 2013
	<p>This Standard defines fair value, sets out a framework for measuring fair value and requires disclosures about fair value measurements. There is no financial impact.</p>	
<i>AASB 119</i>	<i>Employee Benefits</i>	1 Jan 2013
	<p>This Standard supersedes AASB 119 (October 2010). As the Department does not operate a defined benefit plan, the impact of the change is limited to measuring annual leave as a long-term employee benefit. The resultant discounting of the annual leave benefit has an immaterial impact.</p>	
<i>AASB 127</i>	<i>Separate Financial Statements</i>	1 Jan 2013
	<p>This Standard supersedes requirements under AASB 127 <i>Consolidated and Separate Financial Statements</i>, introducing a number of changes to accounting treatments.</p> <p>The Standard was issued in August 2011. The Department has not yet determined the application or the potential impact of the Standard.</p>	
<i>AASB 128</i>	<i>Investments in Associates and Joint Ventures</i>	1 Jan 2013
	<p>This Standard supersedes AASB 128 <i>Investments in Associates</i>, introducing a number of changes to accounting treatments.</p> <p>The Standard was issued in August 2011. The Department has not yet determined the application or the potential impact of the Standard.</p>	
<i>AASB 1053</i>	<i>Application of Tiers of Australian Accounting Standards</i>	1 Jul 2013
	<p>This Standard establishes a differential financial reporting framework consisting of two tiers of reporting requirements for preparing general purpose financial statements. There is no financial impact.</p>	
<i>AASB 2009-11</i>	<i>Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Int 10 & 12]</i>	1 Jul 2013
	[Modified by AASB 2010-7]	



PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 5. Disclosure of changes in accounting policy and estimates (cont.)

Future impact of Australian Accounting Standards not yet operative (cont.)

AASB 2010-2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements [AASB 1, 2, 3, 5, 7, 8, 101, 102, 107, 108, 110, 111, 112, 116, 117, 119, 121, 123, 124, 127, 128, 131, 133, 134, 136, 137, 138, 140, 141, 1050 & 1052 and Int 2, 4, 5, 15, 17, 127, 129 & 1052] 1 Jul 2013

This Standard makes amendments to Australian Accounting Standards and Interpretations to introduce reduced disclosure requirements for certain types of entities. There is no financial impact.

AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Int 2, 5, 10, 12, 19 & 127] 1 Jan 2013

This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010. The Department has not yet determined the application or the potential impact of the Standard.

AASB 2011-2 Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project – Reduced Disclosure Requirements [AASB 101 & 1054] 1 Jul 2013

This Standard removes disclosure requirements from other Standards and incorporates them in a single Standard to achieve convergence between Australian and New Zealand Accounting Standards for reduced disclosure reporting. There is no financial impact.

AASB 2011-6 Amendments to Australian Accounting Standards – Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation – Reduced Disclosure Requirements [AASB 127, 128 & 131] 1 Jul 2013

This Standard extends the relief from consolidation, the equity method and proportionate consolidation by removing the requirement for the consolidated financial statements prepared by the ultimate or any intermediate parent entity to be IFRS compliant, provided that the parent entity, investor or venturer and the ultimate or intermediate parent entity comply with Australian Accounting Standards or Australian Accounting Standards – Reduced Disclosure Requirements. There is no financial impact.



PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 5. Disclosure of changes in accounting policy and estimates (cont.)

Future impact of Australian Accounting Standards not yet operative (cont.)

AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Int 5, 9, 16 & 17] 1 Jan 2013

This Standard gives effect to consequential changes arising from the issuance of AASB 10, AASB 11, AASB 127 *Separate Financial Statements* and AASB 128 *Investments in Associates and Joint Ventures*. The Department has not yet determined the application or the potential impact of the Standard.

AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13 [AASB 1, 2, 3, 4, 5, 7, 9, 2009-11, 2010-7, 101, 102, 108, 110, 116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 & 1038 and Int 2, 4, 12, 13, 14, 17, 19, 131 & 132] 1 Jan 2013

This Standard replaces the existing definition and fair value guidance in other Australian Accounting Standards and Interpretations as the result of issuing AASB 13 in September 2011. There is no financial impact.

AASB 2011-9 Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049] 1 July 2012

This Standard requires to group items presented in other comprehensive income on the basis of whether they are potentially reclassifiable to profit or loss subsequently (reclassification adjustments). The Department has not yet determined the application or the potential impact of the Standard.

AASB 2011-10 Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) [AASB 1, 8, 101, 124, 134, 1049 & 2011-8 and Int 14] 1 Jan 2013

This Standard makes amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 119 *Employee Benefits* in September 2011. There is limited financial impact.



PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 5. Disclosure of changes in accounting policy and estimates (cont.)

Future impact of Australian Accounting Standards not yet operative (cont.)

AASB 2011-11 Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements 1 July 2013

This Standard gives effect to Australian Accounting Standards – Reduced Disclosure Requirements for AASB 119 (September 2011). There is no financial impact.

AASB 2012-1 Amendments to Australian Accounting Standards - Fair Value Measurement - Reduced Disclosure Requirements [AASB 3, 7, 13, 140 & 141] 1 July 2013

This Standard establishes and amends reduced disclosure requirements for additional and amended disclosures arising from AASB 13 and the consequential amendments implemented through AASB 2011-8. There is no financial impact.

Changes in accounting estimates

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





**PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012**

Note 6. Employee benefits expense

	2012	2011
	\$000	\$000
Wages and salaries ^(a)	8,236	7,955
Superannuation - defined contribution plans ^(b)	720	703
	8,956	8,658
	8,956	8,658

^(a) Includes the value of the fringe benefit to the employee plus the fringe benefits tax component, leave entitlements including the superannuation component.

^(b) Defined contribution plans include West State, Gold State and GESBS (contributions paid).

Employment on-costs expenses such as workers' compensation insurance, are included at note 10 'Other expenses'.

The Employment on-costs liability is included at note 22 'Provisions'.

Note 7. Supplies and services

	2012	2011
	\$000	\$000
Communications	145	134
Consultants and contractors	331	166
Consumables	401	399
Travel	45	44
IT equipment leasing & maintenance	523	487
Security services	334	281
Hansard printing	217	240
Insurances	163	123
Utility charges	273	283
Contract staff	116	77
Staff training	51	27
Other	240	263
	2,839	2,524
	2,839	2,524

Note 8. Depreciation and amortisation expense

	2012	2011
	\$000	\$000
<u>Depreciation</u>		
Plant and equipment	335	360
Buildings	568	603
Leasehold improvements	195	188
Total depreciation	1,098	1,151
<u>Amortisation</u>		
Intangible assets	99	103
Total amortisation	99	103
Total depreciation and amortisation	1,197	1,254





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

<i>Note 9. Accommodation expenses</i>	2012	2011
	\$000	\$000
Lease rentals	271	272
Rates	55	54
Repairs and maintenance	552	557
Cleaning	220	221
	<u>1,098</u>	<u>1,104</u>

<i>Note 10. Other expenses</i>	2012	2011
	\$000	\$000
Employment on-costs	-	4
Audit fee ^(a)	37	38
Write offs	-	18
	<u>37</u>	<u>60</u>

^(a) See also note 33 'Remuneration of auditor'.

<i>Note 11. Other revenue</i>	2012	2011
	\$000	\$000
Recoup for work completed on behalf of Legislative Council/Assembly	500	-
Insurance Revenue	13	-
Other	33	160
	<u>546</u>	<u>160</u>

<i>Note 12. Net gain/(loss) on disposal of non-current assets</i>	2012	2011
	\$000	\$000
Proceeds from disposal of non-current assets	13	5
Cost of disposal of non-current assets	(20)	(3)
Net gain(loss)	<u>(7)</u>	<u>2</u>

<i>Note 13. Income from State of WA</i>	2012	2011
	\$000	\$000
Appropriation received during the year:		
Service appropriation ^(a)	13,597	13,083
Resources received free of charge ^(b)		
Determined on the basis of the following estimates provided by agencies		
- Landgate	-	18
- Department of Finance (Building Management and Works)	5	6
	<u>13,602</u>	<u>13,107</u>

(a) Service appropriations fund the net cost of services delivered. 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) Assets or services received free of charge or for nominal cost are recognised as revenue at the fair value of the assets and/or services that can be reliably measured and which would have been purchased if they were not donated. Contributions of assets or services in the nature of contributions by owners are recognised direct to equity.



**PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012**

Note 14. Restricted cash and cash equivalents

	2012	2011
	\$000	\$000
<u>Non-current</u>		
Accrued salaries suspense account ^(a)	283	234
	283	234
	283	234

(a) Funds held in the suspense account used only for the purpose of meeting the 27th pay in a financial year that occurs every 11 years.

Note 15. Receivables

	2012	2011
	\$000	\$000
<u>Current</u>		
Receivables	97	124
GST Receivable	71	44
Total Current	168	168
	168	168

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

Note 16. Amounts receivable for services

	2012	2011
	\$000	\$000
Current	-	-
Non-Current	4,974	4,034
	4,974	4,034
	4,974	4,034

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.

Note 17. Other assets

	2012	2011
	\$000	\$000
<u>Current</u>		
Prepayments	491	260
Total Current	491	260
	491	260
 <u>Non-current</u>		
Prepayments	27	79
Total Non-Current	27	79
	27	79



PARLIAMENTARY SERVICES DEPARTMENT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDING 30 JUNE 2012

Note 18. Property, plant and equipment

	2012	2011
	\$000	\$000
<u>Land</u>		
At Fair Value ^(a)	3,581	3,421
 <u>Buildings</u>		
At Fair Value ^(a)	52,457	56,792
	<u>52,457</u>	<u>56,792</u>
 <u>Leasehold Improvements</u>		
At Cost	3,120	3,098
Accumulated Amortisation	(2,048)	(1,853)
	<u>1,072</u>	<u>1,245</u>
 <u>Office Equipment</u>		
At Cost	2,022	1,929
Accumulated Depreciation	(1,303)	(1,359)
	<u>719</u>	<u>570</u>
 <u>Computer Equipment</u>		
At Cost	909	798
Accumulated Depreciation	(664)	(522)
	<u>245</u>	<u>276</u>
 <u>Works of Art</u>		
At Valuation	774	774

The valuation of works of art is in accordance with an independent valuation which was undertaken by Joy Legge of the Joy Legge Art Consultancy, on the basis of current market value in 2009. The 2012 revaluation project will be completed in the second half of 2012.

Works in Progress

At Cost	236	204
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Represents projects currently being undertaken but not yet finished and liable to depreciation.

<u>59,084</u>	<u>63,282</u>
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(a) Land and buildings were revalued as at 1 July 2011 by the Western Australian Land and Information Authority (Valuation Services). The valuations were performed during the year ended 30 June 2012 and recognised at 30 June 2012. In undertaking the revaluation, fair value was determined by reference to market values for non-restricted land \$3,410,000 (2011: \$3,250,000) and buildings: \$100,000 (2011: \$90,000). For the remaining balance of buildings, fair value was determined on the basis of depreciated replacement cost. Restricted use land was valued using current use value: \$171,000 (2011: \$171,000).



PARLIAMENTARY SERVICES DEPARTMENT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDING 30 JUNE 2012

Note 18. Property, plant and equipment (cont.)

Reconciliations of the carrying amounts of property, plant and equipment at the beginning and end of the reporting period are set out in the table below.

	Land	Building	Leasehold Improvements	Office Furniture & Equipment	Computer Equipment	Works of Art	Works in Progress	Total
2012	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Carrying amount at start of Period	3,421	56,793	1,245	570	275	774	204	63,282
Additions	-	901	22	328	145	-	32	1,428
Transfers	-	-	-	-	-	-	-	-
Write offs	-	-	-	-	-	-	-	-
Other disposals	-	-	-	(19)	-	-	-	(19)
Revaluation increment / (decrement)	160	(4,669)	-	-	-	-	-	(4,509)
Depreciation	-	(568)	(195)	(160)	(175)	-	-	(1,098)
Carrying amount at end of Period	3,581	52,457	1,072	719	245	774	236	59,084

	Land	Building	Leasehold Improvements	Office Furniture & Equipment	Computer Equipment	Works of Art	Works in Progress	Total
2011	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Carrying amount at start of Period	3,071	60,118	1,433	520	231	774	448	66,595
Additions	-	1,607	-	203	269	-	(231)	1,848
Transfers	-	109	-	-	-	-	-	109
Write offs	-	-	-	(2)	(16)	-	-	(18)
Other disposals	-	-	-	-	-	-	(13)	(13)
Revaluation increment / (decrement)	350	(4,438)	-	-	-	-	-	(4,088)
Depreciation	-	(603)	(188)	(151)	(209)	-	-	(1,151)
Carrying amount at end of Period	3,421	56,793	1,245	570	275	774	204	63,282





PARLIAMENTARY SERVICES DEPARTMENT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDING 30 JUNE 2012

<i>Note 19. Intangible assets</i>	2012	2011
	\$000	\$000
<u>Computer software</u>		
At Cost	716	735
Accumulated amortisation	(278)	(349)
	438	386
Reconciliations:		
Carrying amount at start of the period	386	452
Additions	151	37
Amortisation Expense	(99)	(103)
Carrying amount at end of the year	438	386

Note 20. Impairment of assets

There were no indications of impairment to property, plant and equipment or intangible assets at 30 June 2012. The Department held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use. The Department has no surplus assets at 30 June 2012.

<i>Note 21. Payables</i>	2012	2011
	\$000	\$000
<u>Current</u>		
Trade payables	126	116
Accrued expenses	304	287
Accrued salaries	307	324
Total current	737	727

Note 22. Provisions

<u>Current</u>	2012	2011
	\$000	\$000
<i>Employee benefits provision</i>		
Annual Leave ^(a)	701	695
Long Service Leave ^(b)	936	761
	1,637	1,456
<i>Other provisions</i>		
Employment on-costs ^(c)	6	6
	1,643	1,462
<u>Non-current</u>		
<i>Employee benefits provision</i>		
Long Service Leave ^(b)	309	278
<i>Other provisions</i>		
Employment on-costs ^(c)	1	1
	310	279





**PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012**

Note 22. Provisions (cont.)

(a) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2012	2011
	\$000	\$000
Within 12 months of the end of the reporting period	701	695
More than 12 months after the end of the reporting period	-	-
	701	695
	701	695

(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 the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2012	2011
	\$000	\$000
Within 12 months of the end of the reporting period	210	188
More than 12 months after the end of the reporting period	1,035	851
	1,245	1,039
	1,245	1,039

(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 in note 10 'Other expenses'.

Movements in other provisions

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

	2012	2011
	\$000	\$000
<u>Employment on-cost provision</u>		
Carrying amount at start of period	7	4
Additional provisions recognised	1	1
Payment/other sacrifices of economic benefits	(1)	2
Carrying amount at end of period	7	7
	7	7

Note 23. Other Liabilities

	2012	2011
	\$000	\$000
Current		
Lease incentive provision	7	-
Income received in advance	422	161
Total Other Current Liabilities	429	161
	429	161
Non-current		
Lease incentive provision	30	-
Total Other Non-Current Liabilities	30	-
	30	-





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 24. Equity

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

Contributed equity	2012	2011
	\$000	\$000
Balance at start of period	18,511	15,631
<u>Contributions by owners</u>		
Capital appropriation	585	2,772
<u>Transfer of net assets from other agencies</u>		
Transfer of Legislative Council Chamber lighting asset	-	108
Total contributions by owners	585	2,880
Balance at end of period	19,096	18,511
Reserves	2012	2011
	\$000	\$000
<u>Asset revaluation surplus</u>		
Balance at start of the period	44,854	48,942
Net revaluation increments/(decrements):		
Land	160	350
Buildings	(4,669)	(4,438)
Artworks	-	-
Balance at end of period	40,345	44,854
Accumulated surplus/(deficit)	2012	2011
	\$000	\$000
Balance at start of period	4,515	4,846
Result for the period	14	(331)
Income and expense recognised directly in equity	-	-
Balance at the end of the period	4,529	4,515
Total Equity at the end of the period	63,970	67,880





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 25. Notes to the Statement of Cash Flows

Reconciliation of Cash

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

	2012	2011
	\$000	\$000
Cash and cash equivalents	1,654	2,066
Restricted cash and cash equivalents	283	234
	1,937	2,300

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

Net cost of services	(13,588)	(13,438)
<u>Non-cash items:</u>		
Depreciation and amortisation expense	1,197	1,254
Resources received free of charge	5	24
Net (gain) / loss on disposal of property, plant and equipment	19	29
<u>(Increase)/decrease in assets:</u>		
Current receivables ^(a)	27	(107)
Prepayments	(143)	(253)
<u>Increase/(decrease) in liabilities:</u>		
Current payables ^(a)	(3)	88
Current provisions	181	152
Non-current provisions	31	(130)
Other liabilities	298	-
Net GST receipts/(payments) ^(b)	(24)	4
Change in GST in receivables/payables ^(c)	(3)	10
Net cash provided by/(used in) operating activities	(12,003)	(12,367)

^(a) 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.

^(b) This is the net GST paid/received, i.e. cash transactions.

^(c) This reverses out the GST in receivables and payables.



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Note 26. Resources provided free of charge

During the period, the following resources were provided to other agencies free of charge for functions outside the normal operations of the Department:

	2012	2011
	\$000	\$000
Administration of Governor's Establishment	12	20
Department of the Legislative Assembly	937	8,333
Department of the Legislative Council	743	5,085
	1,692	13,438

Note 27. Commitments

The commitments below are inclusive of GST where relevant.

Non-cancellable operating lease commitments

Commitments for minimum lease payments are payable as follows:

	2012	2011
	\$000	\$000
Within 1 year	298	200
Later than 1 year and not later than 5 years	910	83
Later than 5 years	100	-
	1,308	283

The Department has entered into a property lease which is a non-cancellable lease for a term of six years expiring in December 2017, with rent payable monthly in advance. There are two options to extend the lease for a further three years. The lease provides that the rental rate will increase by not less than 4% per annum, with market rent reviews every three years. A lease incentive of three months rent free period as been allocated across the lease term of six years, with a provision recorded for \$37,000.

Capital expenditure commitments

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

	2012	2011
	\$000	\$000
Within 1 year	296	319
Later than 1 year and not later than 5 years		-
Later than 5 years		-
	296	319

The capital commitments include amounts for:

- Building upgrades	133	195
- Plant and Equipment	163	124
	296	319



**PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012**

Note 30. Explanatory statement (Cont.)

Capital Contribution

Significant variances between estimate and actual for 2012

	2012	2012	Variance
	Estimate	Actual	\$000
	\$000	\$000	\$000
Capital contribution	500	585	85

(h) \$85,000 in supplementary funding was provided during 2012 to provide for the installation of chandeliers as part of the electrical upgrade project.

Significant variances between actual results for 2012 and 2011

	2012	2011	Variance
	Actual	Actual	\$000
	\$000	\$000	\$000
Capital contribution	585	2,772	(2,187)

(i) The following shows the breakdown of the approved Asset Investment Program across the two financial years.

	2012	2011
Legislative Council Chamber Refurbishment		60
Electronic Document Records Management Project		212
Infrastructure maintenance backlog	500	500
Electrical and Fire Safety Systems	85	2,000
	585	2,772

Note 31. 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. The Department has limited exposure to financial risks. The Department's overall risk management program focuses on managing the risks identified below.

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 maximum exposure to credit risk at the end of the reporting period in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any allowance for impairment as shown in the table at Note 31(c) 'Financial Instrument Disclosures' and Note 15 'Receivables'.

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. At the end of the reporting period there are no significant concentrations of credit risk.

Liquidity Risk

Liquidity risk arises when the Department is unable to meet its financial obligations as they fall due.

The Department is exposed to liquidity risk through its trading in the normal course of business.





**PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012**

Note 31. Financial instruments (cont.)

(a) Financial Risk Management Objectives and Policies (cont.)

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

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Department's income or the value of its holdings of financial instruments. The Department does not trade in foreign currency and is not materially exposed to other price risks. The Department is not exposed to interest rate risk because all financial assets and liabilities are non-interest bearing.

(b) Categories of Financial Instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are as follows:

	2012	2011
<u>Financial Assets</u>	<u>\$000</u>	<u>\$000</u>
Cash and cash equivalents	1,654	2,066
Restricted Cash and cash equivalents	283	234
Loans and Receivables ⁽ⁱ⁾	5,071	4,158
<u>Financial Liabilities</u>		
Financial liabilities measured at amortised cost	737	727

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

(c) Financial Instrument Disclosures

Credit Risk and Interest Rate Risk Exposure

The following table discloses the Department's maximum exposure to credit risk and the ageing analysis of financial assets.

The Department's maximum exposure to credit risk at the end of the reporting period is the carrying amount of the financial assets as shown below. The table discloses the ageing of financial assets that are past due but not impaired. The table is based on information provided to senior management of the Department.

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





**PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
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Note 31. Financial instruments (cont.)

(c) Financial Instrument Disclosures (cont.)

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

	Non-Interest Bearing	Carrying Amount	Not Past Due and Not Impaired
	\$000	\$000	\$000
2012			
<u>Financial Assets</u>			
Cash and cash equivalents	1,654	1,654	-
Restricted cash and cash equivalents	283	283	-
Receivables ⁽ⁱ⁾	97	97	97
Amounts receivable for services	4,974	4,974	-
	7,008	7,008	97
2011			
<u>Financial Assets</u>			
Cash and cash equivalents	2,066	2,066	-
Restricted cash and cash equivalents	234	234	-
Receivables ⁽ⁱ⁾	124	124	124
Amounts receivable for services	4,034	4,034	-
	6,458	6,458	124

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

Financial Liabilities

	Non-Interest Bearing	Carrying amount	Maturity Date < 3 mths
	\$000	\$000	
2012			
Payables	737	737	737
2011			
Payables	727	727	727

Interest Rate Sensitivity Analysis

The Department's financial assets and liabilities at the end of the period are not subject to any interest rate risk.

Fair Values

All financial assets and liabilities recognised in the Statement of Financial Position, 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
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Note 32. Remuneration of senior officers

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:

	2012	2011
	\$000	\$000
\$40,001-\$50,000	-	1
\$50,001-\$60,000	-	1
\$110,001-\$120,000	-	1
\$120,001-\$130,000	1	-
\$130,001-\$140,000	-	1
\$140,001-\$150,000	2	3
\$150,001-\$160,000	-	1
\$160,001-\$170,000	2	-
\$170,001-\$180,000	1	-
\$180,001-\$190,000	1	1
\$230,001-\$240,000	1	-
\$280,001-\$290,000	-	1
\$290,001-\$300,000	1	-
Total remuneration of senior officers	<u>1,630</u>	<u>1,414</u>

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

Note 33. Remuneration of the auditor

Remuneration payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2012	2011
	\$000	\$000
Auditing the accounts, financial statements and performance indicators	<u>39</u>	<u>37</u>

Note 34. Related bodies

The Department had no related bodies during the financial year.

Note 35. Affiliated bodies

The Department had no affiliated bodies during the financial year.





PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

Note 36. Supplementary financial information

(a) Write-offs

During the financial year, one bad debt of \$54 was written off. This expense is included in Other Expenses (see note 10).

(b) Losses through thefts, defaults and other causes

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

(c) Gifts of public property

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

