

40TH PARLIAMENT



Report 73

STANDING COMMITTEE ON ESTIMATES AND FINANCIAL OPERATIONS

2017-18 Budget Cycle - Part 1: Estimates hearings and related matters

Presented by
Hon Alanna Clohesy MLC (Chair)
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Standing Committee on Estimates and Financial Operations

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CONTENTS

Executive summary	i
1 Introduction	1
Scrutinising the estimates of expenditure.....	1
2 The 2017-18 Budget Estimates hearings	2
Summary of the procedure for hearings	2
Changes to Committee procedures.....	3
Members' feedback on the hearings process.....	4
3 Provision of information to the Committee	6
4 Consideration of related matters	8
Separately identify projects funded by Royalties for Regions in agency statements.....	8
Department of the Premier and Cabinet spending on services provided to, or on behalf of, the Parliament	9
Spending on an unadjusted basis by the Commissioner of Main Roads.....	9
The return on investment for the Public Transport Authority of Western Australia	10
Using paragraph numbering in agency statements.....	11
Presenting a table of Consolidated Account finances (including forecasts)	11
Identifying new and ongoing initiatives in the spending changes table.....	11
Showing changes since the previous budget in the spending changes table	12
Publishing on-line agency financial statements in a spreadsheet format.....	12
5 Conclusion	13
Appendix 1 Summary of agency hearings	14
Appendix 2 Survey of Members of the Legislative Council	32
Appendix 3 Finances of the Consolidated Account	33

Tables

Table 1 Minutes spent on questions in each hearing.....	5
Table 2 Instances of non-provision of information	7
Table 3 Summary of agency hearings.....	14
Table 4 Proposed Consolidated Account table.....	33

EXECUTIVE SUMMARY

- 1 The Legislative Council Standing Committee on Estimates and Financial Operations (Committee) is required to 'consider and report on ... the estimates of expenditure laid before the Council each year ... [and] any matter relating to the financial administration of the State'.¹ This report concludes the Committee's consideration of the 2017-18 estimates of expenditure. The Committee intends this report to be the first part of a two-part examination of the broader 2017-18 Budget cycle.
- 2 The Committee held hearings with 17 agencies and asked questions of a further nine agencies (either as questions prior to hearings or as additional questions). The Committee received feedback from Members of the Legislative Council on the hearings process. Generally, Members considered hearings to be a useful tool for considering the budget estimates. Members raised concerns relating to agency selection and time allocation, which have been discussed and addressed in this report. The Committee considers that the process provided an appropriate level of scrutiny of the 2017-18 Budget estimates.
- 3 The report notes that Ministers decided not to provide information to the Committee on three occasions. Where relevant, the Committee reminded Ministers of their obligations under the *Financial Management Act 2006* to notify each House of the Parliament and the Auditor General of this decision.
- 4 Furthermore, this report contains a number of matters that relate to the current presentation of the Budget Papers. Some of these related matters arose during hearings.

¹ Terms of reference 3.3(a)(i)-(ii).

1 Introduction

- 1.1 This report concludes the Standing Committee on Estimates and Financial Operations' (Committee) consideration of the 'estimates of expenditure' laid before the Legislative Council on 7 September 2017. The estimates represent the Government's request for funds from the Consolidated Account² for the 2017-18 financial year. They comprise the Appropriation Bills (Appropriation (Recurrent 2017-18) Bill 2017 and Appropriation (Capital 2017-18) Bill 2017) and supporting documentation (the Budget Papers).
- 1.2 In years past, the Committee has reported on hearings it held on the budget estimates and agency annual reports. This year, the Committee intends to link these two separate processes into a broader examination of the 2017-18 Budget cycle. Accordingly, this report represents the first part of a two-part examination. The cycle will conclude with the Committee's consideration of the 2017-18 agency annual reports.
- 1.3 Furthermore, the consideration of the budget estimates is broader than conducting hearings and the Committee intends to reflect on related matters in this and future reports. In this report, the Committee has identified a number of matters relating to the presentation of the 2017-18 Budget Papers that it intends to pursue with the Department of Treasury in future hearings.
- 1.4 As part of its consideration of the estimates, the Committee met with 17 agencies and their responsible Minister and Ministers representing in the Legislative Council.³ A list of agencies that appeared for a hearing and the topics raised at hearings are set out at Appendix 1. The Committee considers that the process provided an appropriate level of scrutiny of Government activity.
- 1.5 The process had a strong level of participation from Members of the Legislative Council with:
- 23 agencies nominated by Members to appear for hearings
 - 10 Members submitting questions prior to hearing (including three Committee Members)
 - 32 Members attending a hearing (either as a Committee Member, a witness or a participating Member under Standing Order 164)
 - Nine Members submitting additional questions after the hearing (including two from the Committee)
 - 14 Members providing feedback on the hearings process, through the Members' survey.
- 1.6 The Committee wishes to thank all Ministers, public servants and Members of the Legislative Council for their assistance during this process.

Scrutinising the estimates of expenditure

- 1.7 The Committee is required to 'consider and report on ... the estimates of expenditure laid before the Council each year [and] any matter relating to the financial administration of

² The Consolidated Account is the central Account for funding the operations of Government.

³ The Committee held hearings between Monday 16 October 2017 and Friday 20 October 2017. The hearings were public, recorded by Hansard and broadcast over the internet. Transcripts from the hearings are available on the Committee's website.

the State'.⁴ One of the ways that the Committee undertakes this function is to hold hearings with agencies on the Budget⁵ and the annual report.⁶

- 1.8 The *Constitution Act 1889* requires government revenue⁷ to be credited to the Consolidated Account and expenditure from the Consolidated Account to be approved by the Parliament.⁸ Parliamentary approval to spend from the Consolidated Account is made through the appropriation bills or has previously been authorised under other statutes.
- 1.9 Every year, the Government presents to Parliament two appropriation bills⁹, which authorise the Government to 'appropriate' money from the Consolidated Account to fund expenditure for the relevant financial year. If the appropriation bills are not passed, the funds required for the operations of the Government and its agencies cannot be provided.¹⁰
- 1.10 The Government introduced the Appropriation (Recurrent 2017-18) Bill and the Appropriation (Capital 2017-18) Bill into the Legislative Assembly on 7 September 2017. The bills sought approval from the Parliament to appropriate \$21.7 billion from the Consolidated Account in 2017-18, spread across 129 items of expenditure. Both bills passed through the Parliament without amendment and were Assented to on 15 November 2017.

2 The 2017-18 Budget Estimates hearings

- 2.1 This section of the report covers the procedure for the hearings, in particular changes to the Committee's procedures and feedback from the Members of the Legislative Council.

Summary of the procedure for hearings

- 2.2 The process and key dates for the hearings were set out in the Procedure Policy attached to *Report 71: 2017-18 Budget Estimates Hearings* and are summarised below.

Agency selection

- 2.3 Members of the Legislative Council could nominate agencies to appear for hearings. Members nominated 23 agencies, of which the Committee selected 15¹¹ and chose two

⁴ Terms of reference 3.3(a)(i)-(ii).

⁵ The Budget is typically released in early May of each year. The 2017-18 Budget was released on 7 September 2017, due to the General Election held in March 2017. The Committee's Budget Estimates hearings are typically held the following month.

⁶ A Minister is to cause a copy of an agency's annual report to be laid before each House of Parliament within 90 days of that agency's financial year concluding. (*Financial Management Act 2006* s 64)

⁷ The major sources of revenue for the Government include taxes, imposts, fines, rates, duties, royalties and Commonwealth Government grants (*Constitution Act 1889* s 64 and *Financial Management Act 2006* s 8).

⁸ The Treasurer and the Governor, on the recommendation of the Treasurer, are authorised to 'make payments in respect of extraordinary or unforeseen matters' that were not factored into the Appropriation Acts. The Parliament approves this spending in future appropriations bills. (*Financial Management Act 2006* s 27)

⁹ These bills are typically labelled Appropriation (Recurrent <financial year>) Bill and Appropriation (Capital <financial year>) Bill.

¹⁰ The Treasurer has a limited ability to access the Consolidated Account at the start of the relevant financial year before the passing of the appropriation bills. (*Financial Management Act 2006* s 24)

¹¹ The Committee did not invite to attend the following nominated agencies: the Department of Mines, Industry Regulation and Safety; the Department of Planning, Lands and Heritage; the Department of Transport; the Department of Water and Environmental Regulation; Office of the Auditor General; Office of the Director of Public Prosecutions; Public Sector Commission; or the Western Australian Electoral Commission.

additional agencies.¹² The timetable was finalised and distributed to Members on Thursday 21 September 2017.

Questions prior to hearings

- 2.4 Members of the Legislative Council could submit a reasonable number of questions to any agency. Ten Members submitted 166 questions across 23 agencies. Responses to questions were available on the Committee website from 12 October 2017.

Questions during the hearing

- 2.5 The Committee held 20 separate hearings, across 17 agencies, totalling 31.5 hours. The hearings were well attended by Members of the Legislative Council, with the number of participating Members ranging from three (Racing and Wagering Western Australia) to 11 (Department of Primary Industries and Regional Development).
- 2.6 The Chair is responsible for the conduct of the hearing and provided guidance on procedural matters as required. No questions were ruled out of order.
- 2.7 Ministers took 147 questions on notice. Responses to those questions were available on the Committee website from 22 November 2017.

Questions asked after the hearing

- 2.8 Members of the Legislative Council could submit additional questions to any agency by 12:00pm, Monday 23 October 2017. Nine Members submitted 123 questions across 18 agencies. Responses to questions were available from the Committee website from 22 November 2017.

Changes to Committee procedures

- 2.9 In 2017, the Committee made the following changes to the procedures:
- Members were asked to email the Committee with nominations for agencies to appear for a hearing
 - introduction of the Electronic Lodgement System (see paragraph 2.12)
 - individual Members were allocated a specific amount of time for questions at hearings
 - Members were surveyed for feedback on the hearings and the Electronic Lodgement System.
- 2.10 Members have provided feedback on these matters, which are discussed in paragraphs 2.15 to 2.32.
- 2.11 Between 2013 and 2016, the Committee had a practice of informally consulting with colleagues about which agencies should attend hearings. In 2017, the Committee adopted the practice of directly asking Members to nominate agencies. The purpose of this process is to inform the Committee's thinking on which agencies should attend.
- 2.12 The Committee processed Members' questions prior to hearing and additional questions through the newly developed Electronic Lodgement System. This system was designed to minimise the time taken to process Members' questions before circulating them to agencies.
- 2.13 The Committee adopted the practice of allocating uninterrupted time to Members in a hearing to ask questions. Committee Members were usually given a few extra minutes, as were party spokespeople (where this was known). The time allocated to Members depended

¹² The Committee invited the Commissioner of Main Roads and the Public Transport Authority of Western Australia to attend.

on the number of Members attending and time allocated to that hearing. In the event of extra time being available, Members were allocated further time to ask additional questions. For example, the time allocated to Members ranged from approximately five minutes (Department of Primary Industries and Regional Development) to 20 minutes (WA Health).

- 2.14 As part of this change to allocated times, other Members were discouraged from asking follow-up questions on matters raised during another Member's allocated time period.

Members' feedback on the hearings process

- 2.15 The Committee invited all Members of the Legislative Council to provide feedback on aspects of the hearing process. A copy of the survey is contained in Appendix 2. The Committee received 14 responses from Members.¹³
- 2.16 In general, Members considered hearings to be a useful tool for considering budget estimates as they provide an opportunity for Members to cross-examine Ministers and departmental staff more effectively than can be achieved through House processes.

Agency selection

- 2.17 Three Members of the Legislative Council provided feedback on agency selection. One Member noted that it 'had a good selection of Departments'. Two Members indicated that Members should have a greater say in which agencies were selected, with one of those Members suggesting a ballot to ensure that 'agencies attending were more broadly reflective of the desires of the council as a whole and not that of the committee'.
- 2.18 The Committee considers that the agencies selected reflected the preferences of the Legislative Council, as indicated in paragraph 2.3.

Electronic Lodgement System

- 2.19 15 Members made use of the Electronic Lodgement System for submitting questions to agencies. Of the Members that provided feedback, six Members indicated that they had a positive experience (or no comment) with the system and eight indicated not applicable/did not use.
- 2.20 The Committee considers that the Electronic Lodgement System worked as intended to minimise the time taken processing Members' questions before circulating them to agencies.

Time allocation

- 2.21 The allocation of time to Members prompted three main themes in Members' responses:
- time allocations itself was a constraint
 - participating Members' questions should take precedence over those of Committee Members
 - hearing time allocated to agencies should be increased.
- 2.22 Seven out of 14 Members raised concerns in relation to the time allocation including:
- being unable to pursue lines of questioning to a conclusion
 - the difficulty analysing issues on major projects within time allocated
 - the lack of flexibility was frustrating
 - it provides an opportunity for witnesses to filibuster.

¹³ The Committee received 13 survey responses and one non-survey email response.

- 2.23 The Committee acknowledges that limited time for questions places constraints on Members. However, the Committee considers that allocating time to individual Members allows that Member to prioritise their own line of inquiry, without interruption from other Members. In the Committee's view, this benefit outweighs the lack of flexibility and constraints of a time limit.
- 2.24 The Committee notes that answers should be 'concise and relevant', consistent with Standing Order 106. The Chair is responsible for the conduct of the hearings and may curtail overly long answers from witnesses.
- 2.25 The Committee does not agree that participating Members should take precedence over Committee Members at the hearing. The Legislative Council has tasked the Committee with the responsibility to scrutinise the estimates of expenditure. The hearings are the means by which the Committee (and previous Committees) have elected to fulfil this function. By choosing hearings as its key tool, the Committee also provides an opportunity for non-Committee Members to participate.
- 2.26 Committee staff recorded time allocated to each Member. Table 1 below shows the breakdown of time spent on questions by Committee or participating Members. Overall, participating Members had more than twice the time of Committee Members. Participating Members had more question time than Committee Members in all but two hearings.
- 2.27 The Committee is satisfied that the evidence in Table 1 supports the conclusion that the time allotted to participating Members was reasonable.

Table 1. Minutes spent on questions in each hearing

Agency	Committee Members	Participating Members	Total
Racing and Wagering Western Australia	0:27:00	0:19:00	0:46:00
Department of Primary Industries and Regional Development	0:27:00	0:55:00	1:22:00
Department of Jobs, Tourism, Science and Innovation	0:31:00	0:22:00	0:53:00
Department of Education	0:42:00	1:16:00	1:58:00
Department of Training and Workforce Development	0:23:00	0:32:00	0:55:00
Department of the Premier and Cabinet	0:38:00	0:49:00	1:27:00
Department of Justice	0:31:00	1:24:00	1:55:00
Department of Local Government, Sport and Cultural Industries	0:33:00	0:51:00	1:24:00
Western Australia Police	1:03:00	1:47:00	2:50:00
Commissioner of Main Roads	0:53:00	1:01:00	1:54:00
Public Transport Authority of Western Australia	0:37:00	0:48:00	1:25:00
Department of Fire and Emergency Services	0:27:00	1:27:00	1:54:00
Department of Communities - Child Protection	0:03:00	0:52:00	0:55:00

Agency	Committee Members	Participating Members	Total
Department of Communities - Housing Authority	0:13:00	0:42:00	0:55:00
Department of Communities - Disability Services	0:00:00	0:58:00	0:58:00
Department of Communities - Remaining functions	0:14:00	0:37:00	0:51:00
Department of Biodiversity, Conservation and Attractions	0:28:00	0:56:00	1:24:00
Department of Treasury	0:30:00	0:51:00	1:21:00
WA Health	0:40:00	2:11:00	2:51:00
Mental Health Commission	0:01:00	1:21:00	1:22:00
Total	9:21:00	19:59:00	29:20:00

- 2.28 Some participating Members were of the opinion that the time allocated to agencies was inadequate, especially for agencies affected by machinery of government changes. The Committee will reflect on this when it considers future time allocations for agencies.

Members with Executive responsibilities

- 2.29 Two Members raised concerns about the Chair having Executive responsibilities. Hon Martin Aldridge MLC raised a similar matter during the WA Health hearing. The Committee is aware of the potential of conflicts of interests that may arise from having a Member with Executive responsibilities.
- 2.30 By way of background, the Committee notes that Hon Alanna Clohesy MLC was appointed Parliamentary Secretary to the Deputy Premier; Minister for Health; Minister for Mental Health on 17 March 2017 and that the Legislative Council appointed the Member to be the Chair of the Committee on 23 May 2017. The motion to appoint Members, Chairs and Deputy Chairs to Committees was resolved without discussion.
- 2.31 The Chair vacated the chair during those hearings for which she was appearing as a witness (WA Health and the Mental Health Commission) and absented herself from relevant Committee deliberations.
- 2.32 The Committee is confident it has policies and procedures in place to manage perceived and actual conflicts of interest (as they arise).

3 Provision of information to the Committee

- 3.1 The Committee of the 39th Parliament conducted a significant inquiry into the provision of information to the Parliament. The Committee's 62nd report examined the three most frequently cited reasons for refusing to give information to the Parliament (and, by its extension, its Committees). These are:
- cabinet-in-confidence
 - legal professional privilege

- commercial-in-confidence.¹⁴

3.2 The report is available from the Committee's website at www.parliament.wa.gov.au/est.

3.3 Since that report, the Committee has routinely presented information in its reports on those occasions when Ministers decide not to provide information to the Committee. Over the course of the Committee's consideration of the 2017-18 Budget Estimates, Ministers decided not to provide information to the Committee on three occasions. These are listed in Table 2 below.

Table 2. Instances of non-provision of information

Minister	Agency	Issue	Basis for non-provision
Minister for Regional Development	Department of Primary Industries and Regional Development	Business case for the one-off grant to the Surf Life Saving Association of Western Australia ¹⁵	Cabinet-in-confidence
Minister for Emergency Services	Department of Fire and Emergency Services	Funding priorities for the asset management plan ^{16,17}	Cabinet-in-confidence
Minister for Tourism	Department of Jobs, Tourism, Science and Innovation	Funding provided to Gourmet Escape in 2017 ^{18,19}	Commercial-in-confidence

3.4 In instances where the Minister decides that it is 'reasonable and appropriate' not to provide 'certain information' to the Parliament, the Minister is required to notify each House of Parliament and the Auditor General of this decision. The requirement arises under section 82 of the *Financial Management Act 2006*.²⁰

3.5 As at 22 March 2018, the Minister for Emergency Services^{21,22} and the Minister for Tourism^{23,24} had notified the Parliament and the Auditor General of their decision not to

¹⁴ Western Australia, Legislative Council, Standing Committee on Estimates and Financial Reports, Report 62, *Provision of information to the Parliament*, 19 May 2016.

¹⁵ Answer to Question Prior to Hearing No. 11 asked by Hon Martin Aldridge and answered by the Minister for Regional Development, 10 October 2017, p 12.

¹⁶ Hon Stephen Dawson, Minister representing the Minister for Emergency Services, *Transcript of evidence (Department of Fire and Emergency Services)*, 18 October 2017, p 8.

¹⁷ Answer to Additional Question No. 2 asked by Hon Martin Aldridge and answered by Minister for Emergency Services, 4 December 2017, p 2.

¹⁸ Hon Alannah MacTiernan, Minister Assisting the Minister for State Development, Jobs and Trade, *Transcript of evidence (Department of Jobs, Tourism, Science and Innovation)*, 16 October 2017, p 7.

¹⁹ Answer to Supplementary Information No. C3 asked by Hon Dr Steve Thomas and answered by the Minister for Tourism, 3 November 2017, p 1.

²⁰ There is a complementary obligation on the Auditor General to form an opinion on 'whether a decision by a Minister not to provide information to Parliament concerning any conduct or operation of an agency is reasonable and appropriate' and report that opinion to both Houses of Parliament. (*Auditor General Act 2006* s 24)

²¹ Tabled Paper 1056, Legislative Council, 13 March 2018.

²² Tabled Paper 1040, Legislative Assembly, 13 February 2018.

²³ Tabled Paper 861, Legislative Council, 9 November 2017.

²⁴ Tabled Paper 944, Legislative Assembly, 9 November 2017.

provide information to the Committee. The Committee will contact the Minister for Regional Development on that matter.

- 3.6 In addition, the Minister for Emergency Services^{25,26} also notified the Parliament and the Auditor General of a decision to not provide information on the review of the South West Emergency Rescue Helicopter Service. The Minister advised that 'this matter is currently before Cabinet and further information will be provided at the appropriate time'.²⁷ The Committee does not consider this response constituted a refusal to provide information.

4 Consideration of related matters

- 4.1 The budget papers provide valuable supporting documentation to the Appropriation Bills, with considerable detail on agency operations (Budget Paper No. 2), and the economic outlook and whole-of-government finances (Budget Paper No. 3).
- 4.2 The Committee discussed a number of issues related to the presentation of the 2017-18 Budget Papers that arose during the hearings. These include:
- separately identify projects funded by Royalties for Regions in agency statements
 - Department of the Premier and Cabinet spending on services provided to, or on behalf of, the Parliament
 - spending on an unadjusted basis by the Commissioner of Main Roads
 - the return on investment for the Public Transport Authority of Western Australia
 - using paragraph numbering in agency statements.
- 4.3 In addition, the Committee discussed the following matters:
- presenting a table of Consolidated Account finances (including forecasts)
 - identifying new and ongoing initiatives in the spending changes table
 - showing changes since the previous budget in the spending changes table
 - publishing on-line agency financial statements in a spreadsheet format.
- 4.4 These matters are discussed below. The Committee will explore these nine related matters further in a future hearing with the Department of Treasury.

Separately identify projects funded by Royalties for Regions in agency statements

- 4.5 Agency financial statements show how much funding an agency receives for Royalties for Regions projects. This funding is separated into the three sub-funds:
- the Country Local Government Fund
 - the Regional Community Services Fund
 - the Regional Infrastructure and Headworks Fund.

For example, the Department of Biodiversity, Conservation and Attractions was budgeted to receive \$28.1 million from the Regional Community Services Fund and \$17.6 million from the

²⁵ Tabled Paper 1055, Legislative Council, 13 March 2018.

²⁶ Tabled Paper 1039, Legislative Assembly, 13 February 2018.

²⁷ Answer to Additional Question No. 1 asked by Hon Martin Aldridge MLC and answered by Minister for Emergency Services, 4 December 2017, p 1.

Regional Infrastructure and Headworks Fund in 2017-18.²⁸ The agency financial statements do not specify which projects the Royalties for Regions sub-funds are funding.

- 4.6 During hearings, Members asked witnesses to identify which projects were funded from each Royalties for Regions sub-fund. For example:

Hon COLIN DE GRUSSA: Yes, does it [the Muresk Institute] form a component of that regional community services fund or the infrastructure and headworks fund?²⁹

- 4.7 The agency statements could include a table that identifies individual projects funded from each sub-fund. The table could be similar to the 'Details of Controlled Grants and Subsidies' table, which provides further information on grants and subsidies spending.

Department of the Premier and Cabinet spending on services provided to, or on behalf of, the Parliament

- 4.8 The Department of the Premier and Cabinet provides several services to the Parliament, including:

- administering the entitlements of Members and former Members of Parliament
- printing and processing all Chamber documents for both Houses of Parliament
- managing the Parliamentary questions, Bills and Tabled Papers databases.³⁰

In the Department's agency statements, these services are incorporated into the 'Administration of Executive Government Services' service, which also includes administrative support to the Premier, support for Executive Council, and other such Executive Government functions.³¹

- 4.9 The Committee is concerned that the practice of including services to the Parliament under the broader 'Administration of Executive Government Services' service confuses the responsibilities associated with the Legislative and Executive branches of Government. Services provided to the Parliament are not services to the Executive. Hon Martin Aldridge MLC raised similar concerns about including the administration of entitlements for Members and former Members of Parliament under this service.³²
- 4.10 The Department of the Premier and Cabinet could separately identify services to the Parliament in its agency statements. This would reflect the clear separation of the two branches of government and allow readers to more accurately identify the costs of providing services to those branches.

Spending on an unadjusted basis by the Commissioner of Main Roads

- 4.11 The Commissioner of Main Roads has a long-standing practice of presenting 'adjusted' figures for spending in its agency statements.³³ These adjustments effectively add spending

²⁸ Government of Western Australia, 2017-18 Budget Papers, *Budget Paper No. 2 – Budget Statements*, report prepared by the Department of Treasury, 7 September 2017, p 212.

²⁹ Hon Colin de Grussa MLC, *Transcript of evidence (Department of Training and Workforce Development)*, 17 October 2017, p 8.

³⁰ Department of Premier and Cabinet, *Annual Report 2016-2017*, pp 39-40.

³¹ Government of Western Australia, 2017-18 Budget Papers, *Budget Paper No. 2 – Budget Statements*, report prepared by the Department of Treasury, 7 September 2017, p 65.

³² Hon Martin Aldridge MLC, *Transcript of evidence (Department of the Premier and Cabinet)*, 17 October 2017, p 17.

³³ Adjusted spending figures are shown in the 'Appropriations, Expenses and Cash Assets', 'Service Summary (Adjusted Total Cost of Services)' and 'Total Cost of Services – Reconciliation Table (Adjusted to Income

on capital projects to spending on services.³⁴ Main Roads believes that this approach better reflects its business.³⁵

- 4.12 Spending on capital projects is already shown in the Asset Investment Program section, so making this adjustment is arguably unnecessary. Importantly, for scrutiny purposes, services spending on an adjusted basis means that data is not comparable with other agencies and that it cannot be used to explain service-level changes in total spending.

The return on investment for the Public Transport Authority of Western Australia

- 4.13 The Commissioner of Main Roads has a key effectiveness indicator to achieve a return on construction expenditure³⁶ of 2.7 in 2017-18.³⁷ The Commissioner is expected to spend \$1.5 billion on capital projects in 2017-18 and a further \$2.3 billion over 2018-19 to 2020-21.³⁸

- 4.14 In contrast, the Public Transport Authority of Western Australia (PTA), which has a similarly large expected spend on capital projects (\$876.8 million in 2017-18 and \$2.9 billion over 2018-19 to 2020-21)³⁹, does not present an equivalent target. This was raised during the hearing with the PTA:

Hon AARON STONEHOUSE: My question is: looking at the department of Main Roads, they have a KPI [key performance indicator], which is return on construction expenditure—2.7—and that is a pretty damn good return on investment, but looking at the PTA, there is no such KPI. There does not seem to be anywhere in here a measure that shows us what we are getting for our money. There is no measure here for return on investment.⁴⁰

- 4.15 The PTA responded:

Mr BURGESS: It is an interesting observation. We do not have an equivalent KPI to the one you have noted in Main Roads. Obviously, every significant project is put up as a business case and therefore has a BCR [benefit cost ratio], and so projects are considered on their individual merits. As a system—I think that is what your question relates to—as a system, how does it stack up? Some of this becomes

Statement) tables. (Government of Western Australia, 2017-18 Budget Papers, *Budget Paper No. 2 – Budget Statements*, report prepared by the Department of Treasury, 7 September 2017, pp 615 and 618).

³⁴ The full adjustments 'exclude non-cash adjustments and local government network adjustments, and includes roads capitalised to infrastructure' (Government of Western Australia, 2017-18 Budget Papers, *Budget Paper No. 2 – Budget Statements*, report prepared by the Department of Treasury, 7 September 2017, p 615).

³⁵ Phillip D'Souza, Acting Executive Director, Finance and Commercial Services, Commissioner of Main Roads, *Transcript of evidence (Commissioner of Main Roads)*, 18 October 2016, p 6.

³⁶ 'Return on construction expenditure is based on Benefit Cost Ratio (BCR) estimates of a set of projects undertaken each year. It indicates the extent to which road and bridge construction expenditure will deliver future economic benefits to the community' (Main Roads Western Australia, *2017 Annual Report*, p 105).

³⁷ Government of Western Australia, 2017-18 Budget Papers, *Budget Paper No. 2 – Budget Statements*, report prepared by the Department of Treasury, 7 September 2017, p 619.

³⁸ Government of Western Australia, 2017-18 Budget Papers, *Budget Paper No. 2 – Budget Statements*, report prepared by the Department of Treasury, 7 September 2017, p 626.

³⁹ Government of Western Australia, 2017-18 Budget Papers, *Budget Paper No. 2 – Budget Statements*, report prepared by the Department of Treasury, 7 September 2017, p 641.

⁴⁰ Hon Aaron Stonehouse MLC, *Transcript of evidence (Public Transport Authority)*, 18 October 2017, p 6.

quite hard to measure, but at various times people have endeavoured—usually it is academics—to measure the value of public transport.⁴¹

- 4.16 The Committee considers that it would be valuable for the PTA to include a key effectiveness indicator on return on construction expenditure.

Using paragraph numbering in agency statements

- 4.17 During hearings, Members were encouraged to refer to specific pages in the Budget Papers when asking questions. Members frequently referred to specific bullet points in the Significant Issues Impacting the Agency section in agency statements as a lead-in to a particular question, either in a generic sense⁴² or individual bullet points.⁴³
- 4.18 Replacing bullet points with paragraph numbers in the Significant Issues Impacting the Agency section of the agency statements would assist Members and witnesses to reference specific material during hearings.⁴⁴

Presenting a table of Consolidated Account finances (including forecasts)

- 4.19 The Committee considers that the scrutiny of the estimates may be enhanced if the budget papers contained a table showing the finances of the Consolidated Account (including forecasts).⁴⁵ The table could also show Consolidated Account borrowings. An example of the table is set out at Appendix 3.
- 4.20 This table could inform the Parliament's deliberations of the appropriation bills, by showing how the spending is financed (that is, through revenues or borrowings).⁴⁶ It could also inform the Parliament of the likelihood of further loan bills, which seek to change the upper limit for Consolidated Account borrowings.⁴⁷

Identifying new and ongoing initiatives in the spending changes table

- 4.21 The agency statements present a table on key spending changes that have affected the agency.⁴⁸ The table shows changes to spending on services only. Changes to spending on capital projects are found elsewhere in the budget papers. The table does not differentiate between spending on new programs and changes to spending on existing programs.
- 4.22 Members' questions on a program may vary depending on whether the program is new or ongoing. For new programs, Members may wish to know:

⁴¹ Mark Burgess, Managing Director, Public Transport Authority, *Transcript of evidence (Public Transport Authority)*, 18 October 2017, p 6.

⁴² For example, 'I refer to the dot point for establishing 10 suicide prevention coordinators' (Hon Martin Pritchard MLC, *Transcript of evidence (Mental Health Commission)*, 20 October 2017, p 8).

⁴³ For example, 'I am looking at the first dot point and the second dash' (Hon Alison Xamon MLC, *Transcript of evidence (Department of Training and Workforce Development)*, 17 October 2017, p 7).

⁴⁴ This is especially important for agencies with multiple significant issues. For example, on a single page, WA Health has 18 bullet points (broken up by two headings), the Department of Communities has 13 bullet points (and five sub-points) and the Department of Education has eight bullet points.

⁴⁵ The Government produces a table on the finances of the Consolidated Account in the Quarterly Financial Results Reports and the Annual Report on State Finances.

⁴⁶ The agency statements already provide considerable agency-level detail on what the appropriations are spent on (Chapter 3 of Budget Paper No. 2).

⁴⁷ The *Loan Act 2017* increased the Consolidated Account borrowings limit to \$34.5 billion. The budget estimate for Consolidated Account borrowings was \$27 billion in 2017-18 (Government of Western Australia, 2017-18 Budget Papers, *Budget Paper No. 3 – Economic and Fiscal Outlook*, report prepared by the Department of Treasury, p 319).

⁴⁸ The table does not show changes associated with timing changes or changes to accounting standards.

- the intent of the program
- how the program will meet its objectives
- how performance will be measured.

For existing programs, Members may wish to know:

- whether the program is meeting its objectives
- when the program will be evaluated
- lessons learnt from implementation
- the total expected spend.

- 4.23 Amending the spending changes table to identify new and existing initiatives will improve the readability of the budget papers and may facilitate targeted questions from Members.

Showing changes since the previous budget in the spending changes table

- 4.24 In the 2017-18 Budget Papers, the Government adopted the practice of showing recurrent spending changes that occurred since the 2016-17 Pre-election Financial Projections Statement.⁴⁹ This differs from earlier budgets, which showed spending changes since the previous budget.⁵⁰ Consequently, the tables in this budget omitted spending changes between 19 April 2016 and 2 February 2017.^{51,52}
- 4.25 To illustrate the effect of this change in practice, the table for the Department of Transport omitted spending changes from the on-demand transport industry reforms.⁵³ These reforms had a significant effect on the agency's finances, accounting for \$24.0 million of the \$28.4 million increase in the total cost of spending in 2016-17 over 2015-16.⁵⁴
- 4.26 The Committee considers it important for the table to show changes to spending that have occurred since the last budget, especially as those changes may have significant explanatory value for the agency.

Publishing on-line agency financial statements in a spreadsheet format

- 4.27 Agency statements outline significant issues affecting the agency and present detailed agency-level financial and performance information. They may contain a considerable amount of data to analyse.⁵⁵ However, this data is not in a format that readily facilitates analysis. Consequently, the Committee had to input the data into a spreadsheet and perform necessary calculations in order to identify matters of interest.

⁴⁹ The 2016-17 Pre-election Financial Projections Statement was released on 9 February 2017.

⁵⁰ It has been the practice since the 1999-2000 Budget that the spending changes table reflect changes since the previous budget. Earlier budget papers have not been reviewed.

⁵¹ The cut-off date for the 2016-17 Budget was 19 April 2016 and the cut-off date for the 2016-17 Pre-election Financial Projections Statement was 2 February 2017.

⁵² Although the spending changes would have been made public in other financial publications – the 2016-17 Government Mid-year Financial Projects Statements (covering the period 20 April 2016 to 28 November 2016) and the 2016-17 Pre-Election Financial Projections Statement (covering the period 29 November 2016 to 2 February 2017) – the numbers presented may not be comparable to those presented in the agency statements.

⁵³ The table also omitted spending changes for depreciation and amortisation, the whole-of-government digital services portal and Yarloop rail platform works. (Government of Western Australia, *2016-17 Government Mid-year Financial Projections Statement*, report prepared by the Department of Treasury, 19 December 2016, pp 121-23.)

⁵⁴ Government of Western Australia, 2017-18 Budget Papers, *Budget Paper No. 2 – Budget Statements*, report prepared by the Department of Treasury, 7 September 2017, pp 610-11.

⁵⁵ For example, the Department of Education has approximately 2 400 data points spread across 17 tables.

- 4.28 The Committee considers that publishing on-line data contained in tables in the agency statements in a spreadsheet format may facilitate deeper analysis. Consistent with the Committee's remit, it considers the financial statements to be a priority, with other tables to follow over time.

5 Conclusion

- 5.1 For the 2017-18 budget year, the Government sought and received Parliamentary approval to appropriate \$21.7 billion from the Consolidated Account to fund government operations. The Committee has assisted the Legislative Council to perform its scrutiny of this funding request.
- 5.2 In this round of estimates, the Committee also introduced new procedures for its hearings and reinstated the Members' survey. The feedback received from Members has informed the Committee as it proceeds with its planning for the next round of budget estimates.



Hon Alanna Clohesy MLC
Chair

APPENDIX 1

SUMMARY OF AGENCY HEARINGS

Table 3. Summary of agency hearings

Date and agency	Topics raised
16 October 2017 Racing and Wagering Western Australia	<p>Sale of the TAB.</p> <p>Asset investment program spending.</p> <p>The ownership and rental payments associated with offices.</p> <p>Exemptions from public listing on TendersWA.</p> <p>Procurement practices.</p> <p>Upgrades to the retail network.</p> <p>Scope of spending under 'other works'.</p> <p>Grants to upgrade Perth Racing's Belmont Park Racecourse.</p> <p>Material changes from the 2015-16 Strategic Development Plan.</p> <p>Funding the asset investment program.</p> <p>Introduction of a point of consumption tax.</p> <p>Growth in the Department of Local Government, Sport and Cultural Industries administered grants to Racing and Wagering Western Australia.</p> <p>Welfare of greyhounds in the racing industry.</p> <p>Department of Local Government Sport and Cultural Industries administered subsidies to gambling and betting agencies and bookmakers.</p>
16 October 2017 Department of Primary Industries and Regional Development	<p>The 'Local Projects, Local Jobs' with oversight of expenditure via standard guidelines and governance mechanisms.</p> <p>Package election commitments to the ERC for Cabinet approval.</p> <p>The 40 per cent loss of staff in the South-West and Pilbara regions over the past eight years with the aim of rebalancing so the bulk of agricultural personnel are not in the City.</p> <p>Whether the amalgamation of three agencies can deliver adequate services across Agriculture, Fisheries and Regional Development. The expected total cost of services for the Department is budgeted to fall from \$528 million in 2017-18 to \$336 million in 2020-21 (a decrease of 43 per cent in three years) despite the aim of 'doubling' the State's agriculture sector by 2025.</p> <p>Two funded projects in Geraldton relating to agriculture and fisheries research.</p> <p>Budgeted public servant FTEs in Geraldton compared with the previous budget.</p> <p>Statistics of departmental contracts and their cost. Exemptions from the public listing on Tenders WA in the next 12 months.</p>

Date and agency	Topics raised
	<p>Wages and salaries figures of the 194 FTEs in the total cost of the enforcement and education service budget target of \$41 million.</p> <p>The number of marine vessels in the enforcement fleet and their end-of-serviceable-life date.</p> <p>The Koombana Park Facilities expenditure of \$6.7 million in 2017-18 for a Department of Parks and Wildlife Bunbury headquarters.</p> <p>The \$49.7 million upgrade for the Geraldton health campus redevelopment and \$8.745 million for 12 acute and eight subacute mental health beds.</p> <p>The concept of 'notional allocations', that is projects not yet sufficiently defined to confidently know their exact cost and profile.</p> <p>The estimated total value of 31 projects listed under 'Administered Items' with \$173 million approved by ERC against specific line items and \$77.5 million not yet approved.</p> <p>\$19.5 million for the Carnegie wave energy project and choosing Albany as the location for its strong and reliable wave resources, rather than Garden Island.</p> <p>Specialist local procurement officers in each of the nine regions.</p> <p>Funding of organisations for Financial Counselling Services to regional small businesses, which were in drought-affected areas. Services for women experiencing family and domestic violence.</p> <p>The purpose of 'Agriculture—Development Funding' and how administered due to a budget cut of 40 per cent. \$10 million to stabilise staff as Royalties for Regions funded projects finish over the next 18 months to two years. \$20 million to rebuild capability in the agriculture and food space.</p> <p>Western Australia's \$21 million share towards the 10-year red imported fire ant eradication program.</p> <p>An asset investment program expenditure of \$6.78 million in 2017-18 for the wild dogs action plan with commitments to a dogging program and upgrading the existing State barrier fence.</p> <p>Support for Western Australia's agricultural and pastoral lands given land and vegetation quality of the rangelands. The need to rebuild soil science—its capability and sustainability.</p> <p>The future of aquaculture and the construction of a multi-species mollusc hatchery in Albany as well as funding of hatchery and \$1 million for establishing a new fish health laboratory at Watermans to boost capacity for providing fish health services to industry.</p> <p>The declaring of a 3 000 hectare aquaculture zone in the Abrolhos Islands region.</p> <p>Guidelines to support regional local content officers.</p> <p>\$20 million for agriculture development for two years but its acquittal has not yet been determined.</p> <p>Consultation around the \$7 million Kalumburu community swimming pool.</p>

Date and agency	Topics raised
<p>16 October 2017</p> <p>Department of Jobs, Tourism, Science and Innovation</p>	<p>The Office of Defence West and whether it or the Department more generally will position Western Australia to become home to the Commonwealth's Australian space agency initiative.</p> <p>The on-going commitment of an operating subsidy for the Scitech Discovery Centre.</p> <p>Termination of regional visitor centre grants funding and reversion of responsibility to local government.</p> <p>The number of departmental contracts and their cost exempted from the public listing on Tenders WA in the next 12 months.</p> <p>The definition of 'innovation' for the purposes of obtaining an 'innovation grant', now called the 'new industries fund.' It supports and accelerates new and emerging businesses in the start-up game in small-medium enterprise sectors and job creation in high-tech industry. In regional areas, the fund is for existing businesses to transform their business in light of new digital capabilities.</p> <p>How LNG exporters need to make gas available in the domestic market is a 'significant issue impacting the agency' in the longer (10 to 20 years) term. It is not a pressing issue in today's gas market given the securing of volumes out of Gorgon, Wheatstone and Pluto fields.</p> <p>\$40 million funding for event tourism and in particular, the Margaret River Gourmet Escape.</p> <p>\$10.5 million in the two forward estimate years to develop serviced land at Shots and Kemerton - in the very early stages.</p> <p>Sealing the Karratha-Tom Price road, given it is a key route in the Shire of Ashburton and pledging of \$50 million to seal Stage 3 possibly by the end of 2017 or at the beginning of the end of this current wet season.</p> <p>How 93% of state agreement proponents met their obligations in 2016-17. How Government can ensure all proponents meet their obligations and objectives pursuant to the 'Outcomes and Key Effectiveness Indicator'.</p> <p>Whether Woodside's proposed 700-bed camp in Karratha meets the terms of its State agreement and the impact of the camp on the city of Karratha.</p> <p>Establishment in June 2017 of a STEM advisory panel comprising industry experts, researchers and educators with \$1 million funding over four years.</p> <p>The importance of Western Australian industries in maximising opportunities in Defence procurement.</p> <p>\$88 million for the development of industry sectors to foster private sector investment through for example, de-risking industrial land for the purposes of projects.</p>
<p>17 October 2017</p> <p>Department of Education</p>	<p>Funding of election commitments.</p> <p>Finding teachers with appropriate experience in the Science, Technical, Engineering and Mathematics experience.</p>

Date and agency	Topics raised
	<p>Online delivery of the National Assessment Program – Literacy and Numeracy (NAPLAN) tests.</p> <p>Regulation, review, funding, and policy advice service.</p> <p>Safe Schools program.</p> <p>Improving teacher quality spending measure.</p> <p>Movements in appropriation funding.</p> <p>Commonwealth funding of education.</p> <p>Growth in student numbers for primary and secondary schools.</p> <p>‘Local Projects, Local Jobs’.</p> <p>Mental health programs in schools.</p> <p>Non-government human services sector indexation adjustment measure.</p> <p>School closures.</p> <p>Residential colleges and agricultural colleges (costs, fees, maintenance).</p> <p>Boarding away from home allowance.</p> <p>Funding changes for individual schools flowing from the student-centred funding model.</p> <p>Planning for the City Beach Residential College.</p> <p>Collie Senior High School upgrades.</p> <p>Newton Moore Senior High School upgrades.</p> <p>Educational assistants in regional schools.</p> <p>Regional learning specialist team measure.</p> <p>Management of leave liabilities.</p> <p>Department’s contribution to the voluntary targeted separation scheme.</p> <p>‘Regional Workers Incentives Allowance Funding Change’ in 2020-21.</p> <p>Department’s contribution to the Government’s commitment to reduce the number of senior executive positions by 20 per cent.</p> <p>Key efficiency indicators for literacy and numeracy.</p> <p>Employee numbers.</p> <p>Managing vacancies and staff placements.</p> <p>Number of students that did not graduate last year because they did not achieve the Online Literacy and Numeracy test.</p> <p>Allowances made for students in vulnerable groups.</p> <p>Difficulties fulfilling the religious affiliation requirement in the school chaplaincy program.</p>

Date and agency	Topics raised
<p>17 October 2017</p> <p>Department of Training and Workforce Development</p>	<p>Spending on remedial works at South Regional TAFE campuses.</p> <p>Historical and future spending on teaching full-time equivalents at TAFE colleges.</p> <p>Changes to the Commonwealth Government's Skilling Australians Fund.</p> <p>Funding the 'Apprenticeship and Craft Industry' spending change.</p> <p>Project evaluation.</p> <p>Changes to the funding sources for regional training.</p> <p>Total appropriations funding decline related to Commonwealth Government changes.</p> <p>Implementation of the TAFE Industry Skills Centre.</p> <p>Contracts with non-government organisations delivering careers advice services.</p> <p>Contracts and agreements for delivery of training and employment services spending related to Commonwealth Grants changes.</p> <p>'Other grants and subsidies'.</p> <p>Changes to the quality control system for private training providers.</p> <p>Funding source for the Muresk Institute agricultural degree.</p> <p>Whether the State Training Board has undertaken or plans to undertake consultations in the regions.</p> <p>Asset investment in the regions.</p> <p>Impact on the financial statements of the transfer of assets to the TAFEs.</p> <p>VET course fees.</p> <p>Exemptions from public listing on TendersWA.</p> <p>Office ownership and rental figures.</p> <p>Savings measures undertaken by the department.</p> <p>State priority occupation list.</p> <p>Reduction in income in the skilled migration service in the estimated actual.</p> <p>Decline in the 'procurement of training' service between 2017-18 and 2018-19.</p>
<p>17 October 2017</p> <p>Department of Premier and Cabinet</p>	<p>95 FTEs recorded in the government policy management service category across a number of financial years yet two deputy Directors General made redundant.</p> <p>The role of the Director General in relation to machinery-of-government changes across government.</p> <p>Rearrangements of staff in DPC with some reshuffling of positions, including some transferred out of the agency.</p>

Date and agency	Topics raised
	<p>DPC having the general responsibility for disasters and recently the \$15.5 million Yarloop bushfire clean-up. Whether \$5 million was recouped from Alcoa.</p> <p>The deferral of an interest payment for Browse will be adjusted as part of the midyear review.</p> <p>A payment from the Browse LNG trust account is subject to a native title determination.</p> <p>Unchanged FTEs employee benefits decreased from \$84 million to \$75 million explained by the agency expenditure review, severances and the transfer of the Western Australian Natural Disaster Relief and Recovery Arrangements to the Office of Emergency Management.</p> <p>Examples of the 'Leadership and coordination of cross-agency solutions to complex issues' item are Directors Generals' working groups supporting Cabinet committees, a public sector leadership council and working groups on particular topics to solve common problems.</p> <p>The 'administration of executive government services' expense budget estimate of \$122 million increasing by \$17.8 million in the 2018–19 Forward Estimate. It includes Members' salaries, electorate offices, Ministerial offices, Government vehicles provided by executive transport services and charters. There are additional costs associated with establishing new electorate offices or providing support to Members that can have a significant influence on the estimates.</p> <p>The 'Executive Government Receives Appropriate Support' outcome and why the Budget Target is lowered to 95 per cent.</p> <p>A progress report on Reform of the GST sharing arrangements as a 'Significant Issue Impacting the Agency'.</p> <p>The Government jet due for renewal, the longevity of the King Air lease and policy regarding the use of both.</p> <p>Successful and unsuccessful projects under the 'Local Projects, Local Jobs' project and whether there is a uniform risk-based approach across all agencies for undertaking an assessment of those projects.</p> <p>Regional Western Australia's NDIS rollout.</p> <p>The \$700 000 cost of 'Administration of Executive Government Services' for staffing six FTEs to the crossbench.</p> <p>Governance process around the 'Local Projects, Local Jobs' election commitments.</p> <p>The recent introduction of a bill to freeze, amongst other things, Members of Parliament's salaries.</p> <p>A one off payment of \$837 000 pursuant to a COAG agreement for the national campaign reducing violence against women and their children. Other worthy causes are under a separate grants program.</p> <p>Remediating MPs' offices to ensure they are accessible to people with a disability.</p>

Date and agency	Topics raised
	<p>'Refreshing' with a new national set of indicators COAG's commitment to the Closing the Gap Agenda in Aboriginal affairs.</p> <p>The number of Ministers not at Dumas House. Location of the Attorney General and Premier. Savings associated with re-location.</p> <p>The police post in the basement of Dumas House.</p> <p>The Government's assessment of the most appropriate model for the National Disability Insurance Scheme and extensive negotiations with the Commonwealth.</p>
<p>17 October 2017</p> <p>Department of Justice</p>	<p>Key Efficiency Indicators and how a change in the way funding is calculated from DAP (daily average population) funding to activity-based funding has changed Key Efficiency Indicators 7 and 8.</p> <p>Growth in prisoner population (daily average expected to increase from 6 489 in 2016–17 to 7 399 in 2020) is due to the remand cohort (42 per cent and biggest driver in the population increase).</p> <p>The rising rate of remand requiring 392 beds from existing resources between March 2016 and June 2017 and its drivers.</p> <p>Proposal to amend the <i>Bail Act 1982</i> given that up to half of those on remand will be released on bail (five within the first week).</p> <p>The disparity between population growth and the prison population growing at a much faster rate. Why spending is increasing at such a fast rate relative to population growth when the department has a policy in place to reduce those numbers.</p> <p>\$850 000 for the Justice Pipeline model funding the development of the database, data provision, software requirements and staffing. The IT infrastructure creates all the frameworks for the data linkage and how it will simulate the flow of activities and costs in WA's criminal justice system to then estimate the impact of that on future policy and parameter changes.</p> <p>A progress report on the methamphetamine action plan involving 75 officers and the reintegration of the Wandoo facility into public hands.</p> <p>Expenditure to increase in the next 12 months for Serco and Sodexo companies' contracts.</p> <p>Budgeted figures for the provision of: (1) education and training facilities and (2) the provision of protective equipment at Banksia Hill Detention Centre.</p> <p>The private sector cost of prisoner transport.</p> <p>\$320 000 allocated over the forward estimates to establish a high-risk violent offenders board and its mandate.</p> <p>Amounts spent on two additional judges and associated support costs to address current and emerging demand pressures impacting on the District Court. These are (1) the 80-plus per cent increase in matters involving illicit drugs and (2) new legislation introducing a life penalty for those involved in the supply of greater than 28 grams quantity of drug).</p>

Date and agency	Topics raised
	<p>Transitioning of supplementary funding that the Legal Aid Commission receives for indictable matters going to the District and Supreme Courts.</p> <p>The absence of forward estimates for the Kimberley Interpreting Service.</p> <p>Aboriginal persons in custody for driver's licence offences or unpaid fines.</p> <p>Receipt of additional funding to address the increasing demand for the Office of the Public Advocate's services.</p> <p>A custodial notification proposal ('hotline') for indigenous people in custody with police phoning a 1800 number the service provider of which, advises legal rights and starts the process of representation.</p> <p>The Aboriginal visitor service function of wellness, health and wellbeing.</p> <p>Community service days whereby staff and Department of Transport staff are in communities to assist indigenous people with their identification, driver's licence programs and 'time-to-pay' arrangements or fines.</p> <p>An update on the Asset Investment Program in Broome Regional Prison and the Broome Courthouse.</p> <p>Stabilisation program at Banksia Hill to support young people and staff in light of a serious incident.</p> <p>Managing employee leave liability entitlements.</p> <p>The under-utilisation of work camps (between 60 and 70 per cent).</p> <p>The benefits of machinery-of-government changes to the corrective services portfolio.</p> <p>How key efficiency indicators for time to trial and time to finalise in some cases show that the Department is not meeting agreed or proposed targets.</p> <p>Activities such as the e-court strategy—going online for lodgement of documents and potentially online dispute resolution for some of the lower courts to free up judicial resources to focus on those matters that require a face-to-face, full-on court process.</p> <p>Statistics of deaths in custody.</p> <p>Work development orders common in metropolitan areas but patchy elsewhere.</p> <p>Provision in the forward estimates for the pilot 'Start Court' but not into the regions.</p> <p>The transfer of youth community corrections to the Department of Communities (260 affected staff are likely to be transferred) whilst retaining youth detention centre Banksia Hill in the Corrective Service—Department of Justice arena.</p>
<p>17 October 2017</p> <p>Department of Local Government, Sport and Cultural Industries</p>	<p>The 90 per cent compliance of agencies managing Government records and State archives by reporting on their record keeping plans.</p> <p>The absence of proactive auditing of an agency's compliance with their record keeping obligations other than CEOs being required to manage the self-assessment.</p>

Date and agency	Topics raised
	<p>The sports financial grant 'KidSport' with it only available for joining fees, club fees and other costs of participation, not uniform and equipment costs.</p> <p>The reduction in the Community Sporting and Recreation Facilities Fund.</p> <p>Types of materials in the \$10.2 million estimate for library materials for the public and state reference library.</p> <p>Contracts likely to be exempted from the public listing on Tenders WA to be entered into by the Department in the next 12 months.</p> <p>The Department's view of multiculturalism against the budget target of only 80 per cent suggesting two out of every 10 recipients of a grant do not think the Department is promoting multiculturalism.</p> <p>Fluctuating multiculturalism funding grants due to a Chinese New Year event.</p> <p>The cost of a sculpture on the AGWA rooftop space.</p> <p>The 12 per cent decline in Lotterywest revenue in 2016-17 and the impact on recurrently funded arts and cultural organisations (five per cent to arts and five per cent to sports).</p> <p>How communications agreements, resource agreements and letters of expectation assist the Director General to manage machinery-of-government changes and the combining of three Ministries or Ministers being responsible for one department.</p> <p>200 'Local Projects, Local Jobs' election commitment.</p> <p>Puppy farming as a 'significant issue impacting the agency' and a departmental discussion paper now in progress.</p> <p>Review of the <i>Local Government Act 1995</i> for standards of governance, performance and accountability as well as the commitment to modernise local government.</p> <p>The \$3.1 million 'Country Local Government Fund' and the delivery of programs to support and build capacity, particularly in regional local governments.</p> <p>The \$32.5 million Library Board of Western Australia funded programs to benefit Western Australian families.</p> <p>\$2.5 million previously allocated to the Public Transport Authority to address the replacement of six tennis courts removed resulting from the development of the station precinct Perth Stadium.</p> <p>60 FTEs in the Perth Theatre Trust with accrued leave liabilities and budget provision to meet those liabilities.</p> <p>The Perth Stadium project, the status of the tripartite agreement between the Government, the football commission and the AFL as well as the financial implications should the AFL decide to continue scheduling fixtures at Domain Stadium.</p> <p>Transferring Perth Stadium to VenuesWest.</p>

Date and agency	Topics raised
	<p>The regional exhibition \$8 million touring boost for expanding visual arts (Art on the Move and Desert River Sea) touring Western Australia.</p> <p>\$250 000 per year over three years for the regional museums grant.</p>
<p>18 October 2017</p> <p>Western Australia Police</p>	<p>Infrastructure funding to the PCYC is due to be fully expended by 2017-18.</p> <p>Leave provisions are unchanged between 2015-16 and 2016-17 due to the leave liability cap.</p> <p>Indicators for response times in regional areas.</p> <p>Technical crime services and the computer crime squad.</p> <p>Counselling for police involved in investigating disturbing case files.</p> <p>Breakdown of specialist policing services spending into projects funded by the Road Trauma Trust Account.</p> <p>Operational costs of the Road Safety Commission.</p> <p>New police uniforms.</p> <p>Key effectiveness indicators on the rate of offences per 100 000 people for family-related offences.</p> <p>Spending on the 'regional and remote policing services' service.</p> <p>Crime in Kalgoorlie.</p> <p>Key performance indicators in the Commissioner's employment contract.</p> <p>24-hour police stations.</p> <p>Protective Service Officers.</p> <p>Police stations closures in regional areas.</p> <p>Workers' compensation and redress scheme.</p> <p>Firearms infringements.</p> <p>Upgrades to the firearms licensing system.</p> <p>Policy on commercial carriers of firearms and firearm-related products.</p> <p>Creation of a secure database for accessible information sharing between Western Australia Police, the Department of Health, the former Department of Local Government and Communities, the Department for Child Protection and Family Support and the law courts.</p> <p>Specialist domestic violence investigation unit.</p> <p>'Local Projects, Local Jobs' grants.</p> <p>Project Sunbird, a collaboration between Western Australia Police and the then Department of Commerce's Consumer Protection Division.</p> <p>Implementing the meth border force.</p> <p>Road safety benefits from the spending on 'run-off road crashes road improvements'.</p> <p>Operational concerns of ageing and/or deteriorating assets.</p>

Date and agency	Topics raised
	<p>Police air wing replacement and usage.</p> <p>Spending declines in 2018-19 in the 'metropolitan policing services', 'regional and remote policing services' and 'specialist policing services'.</p> <p>'South West Leavers Transport Services' spending change.</p> <p>Contribution to the Government's measure to reduce the number of senior executive service positions by 20%.</p> <p>Components of 'other revenue'.</p> <p>Reporting arrangements for the Acting Road Safety Commissioner.</p> <p>Road Trauma Trust Account spending.</p> <p>Use of exceptional powers and fortification provisions under the Corruption and Crime Commission legislation.</p> <p>Funding for PathWest activities.</p>
<p>18 October 2017</p> <p>Commissioner of Main Roads</p>	<p>Road widening projects for the Mitchell Freeway.</p> <p>Funding for local road projects.</p> <p>Albany Ring Road project.</p> <p>Location changes for Main Roads facilities.</p> <p>Funding for the Lightning Park access roads spending measure.</p> <p>Projects funded by the Regional Community Services Fund.</p> <p>Contribution to the voluntary targeted separation scheme.</p> <p>Total cost of services is not disclosed in the 'Appropriations, Expenses and Cash Assets' table.</p> <p>Expected replacement cost for road pavements and bridges that are coming to the end of design lives.</p> <p>Benefit-cost ratios of capital projects.</p> <p>Congestion arising from the cancellation of the Perth Freight Link and Roe 8.</p> <p>Road Trauma Trust Account funding for the Great Eastern and Great Southern Highways.</p> <p>Condition of the Great Eastern Highway.</p> <p>A new State Roads Funds to Local Government Agreement.</p> <p>Ratio of motor vehicle fees to spending on the State Roads Funds to Local Government Agreement.</p> <p>The Roland Road East to Toodyay project.</p> <p>Business cases to Infrastructure Australia.</p> <p>Stephenson Avenue project.</p> <p>Projects related to the 'Run-off Crashes on Regional Roads' and 'Urban Intersection Crash Sites' projects.</p>

Date and agency	Topics raised
	<p>LED school zone lights.</p> <p>Projects funded under 'election commitments' as part of controlled grants and subsidies.</p> <p>Road projects funded by the Western Australian Natural Disaster Relief and Recovery Arrangements grants.</p> <p>Passing lane along Indian Ocean Drive.</p> <p>Upgrading the Great Northern Highway.</p> <p>Smart Freeways.</p> <p>Armadale Road Bridge-North Lake Road Flyover at Kwinana Freeway project.</p> <p>'Other' funding of the asset investment program.</p> <p>Leach Highway-Carrington Street to Stirling Highway project.</p>
<p>18 October 2017</p> <p>Public Transport Authority of Western Australia</p>	<p>Yanchep rail extension.</p> <p>Operating subsidies to the Public Transport Authority of Western Australia.</p> <p>Promotion of public transport as an alternate mode of transport.</p> <p>Depreciation expenses.</p> <p>Provision of rail services to Byford.</p> <p>Spending changes table.</p> <p>Spending on the rail corridor and residual freight issues management services.</p> <p>Rate of return for investment.</p> <p>Local manufacture of railcars.</p> <p>Boardings by service.</p> <p>Financial impact of the expansion of the public transport network.</p> <p>Morley-Ellenbrook rail line.</p> <p>Relocation of the Midland train station.</p> <p>Per- and poly-fluoroalkyl substances found during the boring process.</p> <p>Advertising on the public transport network.</p> <p>Level crossing removal program.</p>
<p>18 October 2017</p> <p>Department of Fire and Emergency Services</p>	<p>Variable grants for the 69 Volunteer Marine Rescue Service boats is explained by a hull replacement program based on life-cycle.</p> <p>Falling property, plant and equipment values from \$400 million in the statement of financial position reflects: (1) completion of the Vincent CFRS and the commencement of the Cockburn CFRS and (2) the depreciation of existing assets and the limited investment in the asset investment program.</p> <p>Rural fire service capability with ERA modelling at approximately \$400 million.</p>

Date and agency	Topics raised
	<p>The Emergency Services Levy as a 'significant issue impacting the Agency' and the total collected per local government authority for 2016–17 and the 2017–18 forecast.</p> <p>Arising out of the Keelty review, \$3.7 million for bushfire risk management plans allocated to 16 local governments and a proposal in the out years for an additional 12 months of funding another 14 local governments.</p> <p>Uniform replacement options for level 2 personal protective clothing reaching end life for fire and rescue service firefighters.</p> <p>Flat-lining in the asset investment program.</p> <p>15 priority local governments' funding to continue the bushfire risk management planning process bushfire treatment and mitigation strategies into their bushfire risk management plans.</p> <p>The transfer of 2.5 FTEs from the Office of Bushfire Risk Management to the Office of Emergency Management.</p> <p>Capping the regional and metropolitan volunteer fuel card at \$1 000 when they were previously \$2 000.</p> <p>Design of the volunteer fuel card such that it cannot be shared amongst dozens of volunteer members.</p> <p>FTEs over four years to administer the volunteer fuel card.</p> <p>A review of the volunteer fuel card was a review of the Royalties for Regions program, not a review by the Department of the card.</p> <p>Esperance's future fleet program. The fleet's current unsatisfactory emissions systems and tyre equipment.</p> <p>Replacement of the computer-aided dispatch system before the 2018 bush fire season.</p> <p>The downturn in regional volunteerism in conjunction with a population decline in rural areas.</p> <p>The 'crew protection project' which includes installation or retrofitting of vehicles with burn-over blankets, radiant heat curtains, in-cab air system, deluge system and automatic vehicle location system in 981 appliances.</p> <p>The CFRS radio equipment replacement program (UHF radios) used inside structures and tunnels for the built environment and the Forrestfield–Airport Link.</p> <p>Surf Life Saving WA being the only non-government group to receive funding from controlled grants and subsidies.</p> <p>Direct costs for frontline services such as CFRS station operating costs, other regional centres, state operations and Air Desk.</p> <p>Statistics of pathways registered volunteers.</p> <p>The change in methodology for determining the number of community Bushfire Ready Groups.</p>

Date and agency	Topics raised
	<p>Community awareness, education and information services funding to remote communities for fire control, particularly in the Kimberley and Pilbara.</p> <p>Usage of the south west emergency rescue helicopter service.</p> <p>Statistics relating to the senior executive service.</p>
<p>19 October 2017</p> <p>Department of Communities</p>	<p>Family resource employees and residential care employees.</p> <p>Working with children checks.</p> <p>Male perpetrators of family and domestic violence service spending measure.</p> <p>Target 120 program.</p> <p>Memorandum of understanding with the Child and Adolescent Health Service.</p> <p>Rollout of earlier and more targeted support in the regions to Aboriginal children and families to prevent children entering care.</p> <p>Effect of reforms to out-of-home care in the Mining and Pastoral Region and Roebourne.</p> <p>Regional community childcare development fund (Session 1 and Session 4)</p> <p>National 'Our Watch' program.</p> <p>Establishment of two additional women's refuges.</p> <p>Key effectiveness indicator on clients that received an earlier intervention and family support service whose children did not enter care within 12 months of service completion.</p> <p>Criminal injuries compensation.</p> <p>Value of property, plant and equipment.</p> <p>Social housing.</p> <p>Three-strikes policy for public housing tenants.</p> <p>Differences between data presented by the Housing Authority and the Productivity Commission's Report on Government Services.</p> <p>Commonwealth Government's National Rental Affordability Scheme.</p> <p>Asset transfers to the community house sector.</p> <p>Service workers program.</p> <p>Spending on the 'rental housing' service.</p> <p>Spending on the 'land and housing supply' service.</p> <p>Spending on the 'government regional officers' housing' service.</p> <p>The 'Remote Swimming Pools – Balgo and Kalumburu' spending change.</p> <p>Commonwealth Government contribution to housing.</p> <p>Projects delivered through joint venture arrangements.</p>

Date and agency	Topics raised
	<p>Non-current assets 'other'.</p> <p>Public Housing Stock Redevelopment Strategy.</p> <p>Senior Executive Service officers in the Disability Services Commission.</p> <p>National Disability Insurance Scheme.</p> <p>Parking at shopping centres for people with a disability.</p> <p>Disability Justice Centres.</p> <p>Advocacy services for people with a disability (Session 3) and seniors (Session 4).</p> <p>Community, neighbourhood and development centres.</p> <p>Key performance indicators for the Director General and senior executive salaries.</p> <p>Mental Health Commission will remain a standalone agency.</p> <p>Transfer of youth justice from the Department of Justice to the Department of Communities.</p> <p>Pay Equity Unit.</p> <p>Specialised one-stop hubs.</p> <p>Secure database for information sharing with the Department of Child Protection and Family Support, WA Police, the law courts, the Department of Health, the Department of Local Government and the Department of Communities.</p> <p>Provision of services to Roebourne.</p> <p>Funding for the Western Australian Council of Social Services.</p> <p>'Local Projects, Local Jobs' projects.</p> <p>'Respectful Relationship Programs in School' spending measure.</p> <p>Lines of accountability for managing multiple Ministers.</p> <p>'Culturally Appropriate Services to Aboriginal and Culturally and Linguistically Diverse Victims of Domestic Violence' spending measure.</p>
<p>19 October 2017</p> <p>Department of Biodiversity, Conservation and Attractions</p>	<p>Linking the Director General salary to key performance indicators.</p> <p>Key effectiveness indicators on the cumulative removal of jarrah and karri sawlogs.</p> <p>Spending on the 'implementation of the Forest Management Plan' service.</p> <p>Funding from service appropriations.</p> <p>Spending on the 'prescribed burning and fire management' service.</p> <p>Projects funded from the Royalties for Regions Regional Community Services Fund.</p> <p>Spending on the 'visitor services and public programs in the Swan and Canning Riverpark' service.</p> <p>Spending on the 'bushfire suppression' service.</p>

Date and agency	Topics raised
	<p>Aboriginal ranger program spending measure.</p> <p>Financial impact from amalgamating agencies.</p> <p>Management of invasive pests, weeds and diseases.</p> <p>Kalbarri Skywalk and National Park Tourist Infrastructure project.</p> <p>Koombana Park Facilities project.</p> <p>Expansion of the Wellington National Park.</p> <p>Targets for prescribed burning.</p> <p>Management of threatened species.</p> <p>Sustainable timber management.</p> <p>Management of unallocated crown land.</p> <p>Fitzroy River National Park.</p> <p>Key effectiveness indicator on the 'proportion of South West bushfires contained to less than two hectares'.</p> <p>Fees or charges retained by the Department outside the <i>Financial Management Act 2006</i>.</p> <p><i>Biodiversity Conservation Act 2016</i> regulations.</p> <p>Commonwealth Government changes to the marine park boundaries.</p> <p>Upgrades at the Perth Zoo.</p>
<p>19 October 2017</p> <p>Department of Treasury</p>	<p>Voluntary targeted separation scheme.</p> <p>Hiring freeze for public servants.</p> <p>Changes to mining royalties estimates.</p> <p>Key differences between Main Roads and the Public Transport Authority.</p> <p>Funding allocations for agencies affected by a surge in demand for services.</p> <p>Expected contribution to the Government's measure to reduce the number of Senior Executive Service positions.</p> <p>Temporary progressive payroll tax scale for large employers.</p> <p>Changes in gambling tax estimates.</p> <p>Introduction of a point-of-consumption wagering tax.</p> <p>Revenue impacts of the mining boom.</p> <p>Debt reduction strategy.</p> <p>Forecasting assumptions for royalty revenues.</p> <p>Forecasting methodology changes in the budget.</p> <p>Parliamentary pension scheme.</p> <p>Breakdown of the Royalties for Regions administration line.</p> <p>'Local Projects, Local Jobs' spending change.</p>

Date and agency	Topics raised
	<p>Treasurer's Advance account.</p> <p>Salary caps for agencies.</p> <p>Changes in the number of full-time equivalents for the 'economic and revenue forecasts and policy development' service.</p> <p>Revenue impact of changes to household fees and charges.</p> <p>Costing of the \$1 000 wages policy.</p>
<p>20 October 2017</p> <p>WA Health</p>	<p>Point of order on effect of having a Member of the Committee attending a hearing in an Executive capacity.</p> <p>Spending on supplies and services in the income statement.</p> <p>Changes to grants and subsidies income in the income statement.</p> <p>Medical cannabis advisory committee.</p> <p>Redevelopment of the Geraldton Regional Hospital.</p> <p>Patient Assisted Travel Scheme.</p> <p>Working with children checks.</p> <p>Mental Health Observation Areas.</p> <p>Acute mental health beds.</p> <p>Youth community assessment and treatment team.</p> <p>'Step-up, step-down' services for mental health.</p> <p>Early intervention and preventative health services for chronic diseases.</p> <p>Shift in demand for patient care services from private to public hospitals.</p> <p>Management of waiting lists.</p> <p>Impact of Commonwealth Government policy changes.</p> <p>Differences between the national efficient price and the state cost for activity-based funding.</p> <p>Perth Children's Hospital carpark arrangements with Capella.</p> <p>Perth Children's Hospital commissioning.</p> <p>Medihotels.</p> <p>Carpark prices at public hospitals.</p> <p>Contribution to the Government's voluntary targeted separation scheme.</p> <p>Full-time equivalent numbers in the Western Australian public health system.</p> <p>Spending on the 'public and community health services' service.</p> <p>Home and Community Care agreement.</p> <p>Health networks.</p> <p>Foetal alcohol spectrum disorder.</p> <p>Sustainable health review.</p>

Date and agency	Topics raised
	<p>Privatisation of public health and hospital services.</p> <p>Personal duress alarms for at-risk health staff and protective vests for security staff at major hospitals.</p> <p>Spending on the 'small rural hospital services' service.</p>
<p>20 October 2017</p> <p>Mental Health Commission</p>	<p>Funding to establish a transcultural mental health unit.</p> <p>Current specialised transcultural mental health services.</p> <p>Subspecialty services for borderline personality disorder.</p> <p>Additional inpatient beds, particularly in the northern corridor, rather than statewide, to develop a specialised borderline personality disorder service.</p> <p>Funding for the Statewide Specialist Aboriginal Mental Health Service.</p> <p>Commonwealth grants reduction ceasing the Indigenous Advancement Strategy; the safety and wellbeing program; the Quitline Aboriginal Liaison Team and the WA Quitline enhancement; the Strong Spirit Strong Mind Metro Project; the Footprints to Better Health program; the Parents, Young People and Alcohol campaign, and the safer events project.</p> <p>The business case for the phased decommissioning of Graylands to community-based services.</p> <p>Towns where the 10 suicide prevention coordinators under the 'Western Australian Mental Health, Alcohol and Other Drug Services Plan' are located.</p> <p>The 93 modelled bed need in the 10-year mental health, alcohol and other drug services plan for forensic mental health inpatients.</p> <p>The suicide prevention strategy.</p> <p>Cessation of grants to the WA Netball Association and the AFL.</p> <p>Funding for the 'children bereaved by suicide' service.</p> <p>NGOs no longer providing value for money.</p> <p>The ceasing of a Silver Chain service in the Pilbara based on operational difficulties.</p> <p>The plethora of helplines and crisis lines.</p> <p>A one-off grant to the Gosnells women's mental health service includes education, group and individual therapy, staff training and promotion.</p> <p>The first bilateral agreements with each of the new health services boards.</p> <p>Delivery of mental health, alcohol and other drug services in prisons.</p> <p>Budget reconciliation relating to major functional transfers such as the Mental Health Advocacy Service, the Mental Health Tribunal and the Office of the Chief Psychiatrist; and accounting policy changes.</p>

APPENDIX 2

SURVEY OF MEMBERS OF THE LEGISLATIVE COUNCIL



LEGISLATIVE COUNCIL OF WESTERN AUSTRALIA

QUESTIONNAIRE IN RELATION TO THE 2017-18 BUDGET ESTIMATES HEARINGS

- 1.1 Did the hearings provide the outcomes that you wanted?
- _____
- _____
- 1.2 What problems or criticisms, if any, did you identify in the budget estimates hearings process?
- _____
- _____
- _____
- 1.3 Do you consider hearings useful to consider the budget estimates and if so why?
- _____
- _____
- _____
- 1.4 Do you have any general comments or suggestions to improve the procedure of the budget estimates hearings?
- _____
- _____
- _____
- _____
- _____

**Please return completed questionnaire to the Procedure Office or by internal mail to the
Estimates and Financial Operations Committee by insert date.**

FROM: _____

APPENDIX 3

FINANCES OF THE CONSOLIDATED ACCOUNT

Table 4. Proposed Consolidated Account table

NB: Information not available elsewhere is highlighted in light blue.

	2015-16 Actual	2016-17 Estimated Actual	2017-18 Budget Estimate	2018-19 Forward Estimate	2019-20 Forward Estimate	2020-21 Forward Estimate
REVENUE						
<i>Operating activities</i>						
Taxation						
Commonwealth grants						
Government enterprises						
Revenue from other agencies						
Other						
<i>Total operating activities</i>						
<i>Financing activities</i>						
Repayments of recoverable advances						
Transfer from:						
Public Bank Account						
Interest Earned Account						
Bankwest Pension Trust						
Other receipts						
Borrowings						
<i>Total financing activities</i>						
TOTAL REVENUE						
EXPENDITURE						
<i>Recurrent</i>						
Authorised by other statutes						
Appropriation Bill (No. 1)						
Recurrent expenditure under the Treasurer's Advance						
<i>Total recurrent expenditure</i>						
<i>Investing activities</i>						
Authorised by other statutes						
Appropriation Bill (No. 2)						
Investing activities under the Treasurer's Advance						
<i>Total investing activities</i>						
<i>Financing activities</i>						

	2015-16 Actual	2016-17 Estimated Actual	2017-18 Budget Estimate	2018-19 Forward Estimate	2019-20 Forward Estimate	2020-21 Forward Estimate
Loan repayments						
Other financing						
<i>Total financing activities</i>						
TOTAL EXPENDITURE						
NET MOVEMENT (REVENUE LESS EXPENDITURE)						
Consolidated Account Balance						
Opening balance at 1 July						
Closing balance at 30 June						
Of which:						
Appropriations payable						
Cash balance at 30 June						
Consolidated Account borrowings						

Standing Committee on Estimates and Financial Operations

Date first appointed:

30 June 2005

Terms of Reference:

The following is an extract from Schedule 1 of the Legislative Council Standing Orders:

'3. Estimates and Financial Operations Committee

3.1 *An Estimates and Financial Operations Committee* is established.

3.2 The Committee consists of 5 Members, 3 of whom shall be non-Government Members.

3.3 The functions of the Committee are to –

(a) consider and report on –

(i) the estimates of expenditure laid before the Council each year;

(ii) any matter relating to the financial administration of the State; and

(iii) any Bill or other matter relating to the foregoing functions referred by the Council;

and

(b) consult regularly with the Auditor General.'



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