

LEGISLATIVE ASSEMBLY SECRETARIAT

Objectives

The Legislative Assembly Secretariat (the Secretariat) is responsible for providing business and procedural advice and support services to the Legislative Assembly (the Assembly), including:

- procedural advice and research services to Members and their staff through the Chamber Support Office and the Committee Office;
- business and policy advice and support relating to payroll, personnel, accounting, Members' entitlements, building and operations management, and corporate governance;
- Hansard recording and transcription services, IT support and advice, and broadcasting services; and
- communicating and promoting the roles and functions of the Assembly to the community and Government agencies.

2007-08 Priorities

Strategic and operational initiatives to be pursued in 2007-08 include:

- implementing enhanced security and access control arrangements across the Assembly building;
- replacing broadcasting infrastructure;
- implementing an internal audit program;
- enhancing research and committee support;
- building and strengthening relationships with other parliaments;
- finalising the review of the Assembly's standing orders; and
- implementing further building improvements in accordance with the Secretariat's Strategic Asset Management Plan.

Business and Corporate Strategies

The key strategies which the Secretariat will adopt to achieve its objectives, priorities and to manage its business and financial risks will be consistent with the Secretariat's Strategic Plan 2004-2009, relevant Whole of Government requirements and general principles of good governance. The strategies will build on the improved corporate governance framework that the Secretariat has developed since the launch of its Strategic Plan in 2004 and will include:

- maintaining and reviewing the Secretariat's risk management framework, including its high risk register and business continuity plan;
- undertaking an internal audit program;
- analysing and responding to user feedback based on a regular client survey program;
- enhancing fraud and corruption prevention processes; and
- reviewing and implementing strategic planning processes and frameworks.

Estimated Employment Level

	2006-07 Est. Outcome	2007-08 Budget
Staffing (FTE)	37	39

Changes To Appropriation

Changes to Appropriation - Departmental

	2006-07	2007-08	2008-09	2009-10	2010-11
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2006-07 Budget	5,339	5,373	5,477	5,580	5,580
2007-08 Budget Policy Adjustments					
Wage Outcome	21	69	120	149	150
Additional Building and Security Maintenance	-	52	62	64	65
X-Ray Scanning Capability	-	110	111	113	114
Additional Committee Resources	-	86	87	88	89
2007-08 Budget Technical Adjustments					
Revised Indexation Parameters	-	6	6	7	118
Shared Services Centre SLA Adjustment	-	24	30	34	35
Revised Notional Superannuation Contribution Rates	-	44	35	34	38
2007-08 Budget	5,360	5,764	5,928	6,069	6,189

Changes to Appropriation - Territorial

	2006-07	2007-08	2008-09	2009-10	2010-11
Payment for Expenses on Behalf of Territory	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2006-07 Budget	4,495	4,547	4,768	4,681	4,681
2007-08 Budget Policy Adjustments					
Wage Negotiations	31	103	180	223	225
2007-08 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	65
Revised Notional Superannuation Contribution Rates	-	(11)	(23)	(26)	(22)
2007-08 Budget	4,526	4,639	4,925	4,878	4,949

Changes to Appropriation - Departmental

	2006-07	2007-08	2008-09	2009-10	2010-11
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2006-07 Budget	-	-	-	-	-
2007-08 Budget Policy Adjustments					
X-Ray Scanning Capability	-	80	-	-	-
Broadcasting Infrastructure Upgrades	-	83	-	-	-
2007-08 Budget	-	163	-	-	-

Changes to Appropriation - Territorial

	2006-07	2007-08	2008-09	2009-10	2010-11
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2006-07 Budget	200	200	200	200	200
2007-08 Budget Policy Adjustments					
Capital Upgrades	-	80	-	-	-
2007-08 Budget Technical Adjustments					
Capital Upgrades Indexation	-	6	11	16	21
2007-08 Budget	200	286	211	216	221

2007-08 Capital Works Program

Territorial

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2007-08 \$'000	2007-08 Financing \$'000	2008-09 Financing \$'000	2009-10 Financing \$'000	Expected Completion Date
New Capital Works						
Capital Upgrades						
Building Improvements	191	-	191			
Occupational Health and Safety	95	-	95			
Total Capital Upgrades	286	-	286			
Total New Capital Works	286	-	286			
Total Territorial Capital Works	286	-	286			

Legislative Assembly Secretariat Operating Statement

2006-07 Budget \$'000		2006-07 Est.Outcome \$'000	2007-08 Budget \$'000	Var %	2008-09 Estimate \$'000	2009-10 Estimate \$'000	2010-11 Estimate \$'000
Income							
Revenue							
5,339	Government Payment for Outputs	5,360	5,764	8	5,928	6,069	6,189
22	Interest	31	31	-	31	31	31
10	Other Revenue	40	40	-	40	40	40
209	Resources Received free of charge	209	209	-	209	209	209
5,580	Total Revenue	5,640	6,044	7	6,208	6,349	6,469
Gains							
0	Total Gains	0	0	-	0	0	0
5,580	Total Income	5,640	6,044	7	6,208	6,349	6,469
Expenses							
2,426	Employee Expenses	2,786	3,046	9	3,115	3,151	3,187
394	Superannuation Expenses	516	496	-4	515	535	555
2,773	Supplies and Services	2,383	2,543	7	2,615	2,678	2,742
12	Depreciation and Amortisation	12	25	108	25	25	25
5,605	Total Ordinary Expenses	5,697	6,110	7	6,270	6,389	6,509
-25	Operating Result	-57	-66	-16	-62	-40	-40

Legislative Assembly Secretariat Balance Sheet

Budget as at 30/6/07 \$'000		Est.Outcome as at 30/6/07 \$'000	Planned as at 30/6/08 \$'000	Var %	Planned as at 30/6/09 \$'000	Planned as at 30/6/10 \$'000	Planned as at 30/6/11 \$'000
Current Assets							
433	Cash and Cash Equivalents	745	758	2	771	784	797
53	Receivables	42	42	-	42	42	42
11	Other	3	3	-	3	3	3
497	Total Current Assets	790	803	2	816	829	842
Non Current Assets							
612	Property, Plant and Equipment	531	669	26	644	619	594
612	Total Non Current Assets	531	669	26	644	619	594
1,109	TOTAL ASSETS	1,321	1,472	11	1,460	1,448	1,436
Current Liabilities							
279	Payables	474	477	1	480	483	486
284	Employee Benefits	808	801	-1	786	753	720
563	Total Current Liabilities	1,282	1,278	..	1,266	1,236	1,206
Non Current Liabilities							
490	Employee Benefits	81	139	72	201	259	317
490	Total Non Current Liabilities	81	139	72	201	259	317
1,053	TOTAL LIABILITIES	1,363	1,417	4	1,467	1,495	1,523
56	NET ASSETS	-42	55	231	-7	-47	-87
REPRESENTED BY FUNDS EMPLOYED							
-302	Accumulated Funds	-400	-303	24	-365	-405	-445
358	Reserves	358	358	-	358	358	358
56	TOTAL FUNDS EMPLOYED	-42	55	231	-7	-47	-87

**Legislative Assembly Secretariat
Cash Flow Statement**

2006-07 Budget \$'000		2006-07 Est.Outcome \$'000	2007-08 Budget \$'000	Var %	2008-09 Estimate \$'000	2009-10 Estimate \$'000	2010-11 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
5,339	Cash from Government for Outputs	5,360	5,764	8	5,928	6,069	6,189
22	Interest Received	31	31	-	31	31	31
171	Other Revenue	201	203	1	204	204	204
5,532	Operating Receipts	5,592	5,998	7	6,163	6,304	6,424
Payments							
2,797	Related to Employees	3,247	3,491	8	3,583	3,661	3,717
2,561	Related to Supplies and Services	2,171	2,331	7	2,403	2,466	2,530
161	Other	161	163	1	164	164	164
5,519	Operating Payments	5,579	5,985	7	6,150	6,291	6,411
13	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	13	13	-	13	13	13
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
0	Purchase of Property, Plant and Equipment	0	163	#	0	0	0
0	Investing Payments	0	163	#	0	0	0
0	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	0	-163	#	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
0	Capital Injection from Government	0	163	#	0	0	0
0	Financing Receipts	0	163	#	0	0	0

**Legislative Assembly Secretariat
Cash Flow Statement**

2006-07 Budget \$'000		2006-07 Est.Outcome \$'000	2007-08 Budget \$'000	Var %	2008-09 Estimate \$'000	2009-10 Estimate \$'000	2010-11 Estimate \$'000
0	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	0	163	#	0	0	0
13	NET INCREASE/(DECREASE) IN CASH HELD	13	13	-	13	13	13
420	CASH AT BEGINNING OF REPORTING PERIOD	732	745	2	758	771	784
433	CASH AT THE END OF THE REPORTING PERIOD	745	758	2	771	784	797

Legislative Assembly Secretariat Statement of Changes in Equity

Budget as at 30/6/07 \$'000		Est.Outcome as at 30/6/07 \$'000	Planned as at 30/6/08 \$'000	Var %	Planned as at 30/6/09 \$'000	Planned as at 30/6/10 \$'000	Planned as at 30/6/11 \$'000
81	Opening Balance	15	-42	-380	55	-7	-47
	Accumulated Funds						
-25	Operating Result for the Period	-57	-66	-16	-62	-40	-40
	Reserves						
-25	Total Income And Expense For The Period	-57	-66	-16	-62	-40	-40
	Transactions Involving Equity Holders Affecting Accumulated Funds						
0	Capital Injections	0	163	#	0	0	0
56	Closing Balance	-42	55	231	-7	-47	-87

Notes to Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs: the increase of \$0.404 million in the 2007-08 Budget from the 2006-07 estimated outcome is mainly due to the implementation of X-ray scanning capability (\$0.110 million), additional committee resources (\$0.086 million), additional building and security maintenance (\$0.052 million), wage outcomes (\$0.069 million) and revised notional superannuation contribution rates (\$0.044 million).
- other revenue: the increase of \$0.030 million in the 2006-07 estimated outcome from the original budget is mainly due to higher than expected use of the Legislative Assembly's conference facilities and income associated with seminars.
- employee expenses:
 - the increase of \$0.360 million in the 2006-07 estimated outcome from the original budget is mainly due to staff increments and appointments from previous periods; and
 - the increase of \$0.260 million in the 2007-08 Budget from the 2006-07 estimated outcome is mainly due to wage outcomes and increased staff associated with additional committee resources and the implementation of X-ray scanning capability.
- superannuation expenses: the increase of \$0.122 million in the 2006-07 estimated outcome from the original budget is mainly due to a technical adjustment to superannuation funding.

- supplies and services:
 - the decrease of \$0.390 million in the 2006-07 estimated outcome from the original budget is mainly due to a reallocation of funding to employee expenses; and
 - the increase of \$0.160 million in the 2007-08 Budget from the 2006-07 estimated outcome is mainly due to additional building and security maintenance and a reallocation of funding to employee expenses.

Balance Sheet

- cash and cash equivalents: the increase of \$0.312 million in the 2006-07 estimated outcome from the original budget is mainly due to an increase in payables (\$0.195 million) and an increase in employee benefits (\$0.115 million).
- property, plant and equipment:
 - the decrease of \$0.081 million in the 2006-07 estimated outcome from the original budget is due to the donation of heritage and community assets to the Australian Government; and
 - the increase of \$0.138 million in the 2007-08 Budget from the 2006-07 estimated outcome is mainly due to the purchase of X-ray scanning equipment and the upgrade of broadcasting infrastructure.
- payables: the increase of \$0.195 million in the 2006-07 estimated outcome from the original budget is mainly due to a delay in payments.
- current employee benefits: the increase of \$0.524 million in the 2006-07 estimated outcome from the original budget is mainly due to the ACT Accounting Policy requirement to classify all annual leave and unconditional long service leave as current employee benefits. The change in policy is attributable to advice received regarding the interpretation of the Australian Accounting Standards.
- non-current employee benefits:
 - the decrease of \$0.409 million in 2006-07 estimated outcome from original budget is mainly due to the reason shown for current employee benefits above; and
 - the increase of \$0.058 million in the 2007-08 Budget from the 2006-07 estimated outcome is mainly due to the projected accumulation of employee entitlements.

Statement of Changes in Equity

- capital injections: the increase of \$0.163 million in the 2007-08 Budget from the 2006-07 estimated outcome is due to the upgrade of broadcasting infrastructure, and the purchase of X-ray scanning equipment.

**Legislative Assembly Secretariat
Statement of Income and Expenses on Behalf of the Territory**

2006-07 Budget \$'000		2006-07 Est.Outcome \$'000	2007-08 Budget \$'000	Var %	2008-09 Estimate \$'000	2009-10 Estimate \$'000	2010-11 Estimate \$'000
Income							
Revenue							
4,495	Payment for Expenses on behalf of Territory	4,526	4,639	2	4,925	4,878	4,949
4,495	Total Revenue	4,526	4,639	2	4,925	4,878	4,949
Gains							
0	Total Gains	0	0	-	0	0	0
4,495	Total Income	4,526	4,639	2	4,925	4,878	4,949
Expenses							
4,062	Employee Expenses	4,102	4,192	2	4,463	4,388	4,444
572	Superannuation Expenses	577	585	1	596	608	621
31	Supplies and Services	31	56	81	66	68	70
485	Depreciation and Amortisation	485	491	1	492	493	494
5,150	Total Ordinary Expenses	5,195	5,324	2	5,617	5,557	5,629
-655	Operating Result	-669	-685	-2	-692	-679	-680

Legislative Assembly Secretariat
Statement of Assets and Liabilities on Behalf of the Territory

Budget as at 30/6/07 \$'000		Est.Outcome as at 30/6/07 \$'000	Planned as at 30/6/08 \$'000	Var %	Planned as at 30/6/09 \$'000	Planned as at 30/6/10 \$'000	Planned as at 30/6/11 \$'000
Current Assets							
61	Cash and Cash Equivalents	17	19	12	21	23	25
8	Receivables	50	51	2	52	53	54
14	Capital Work in Progress	0	0	-	0	0	0
83	Total Current Assets	67	70	4	73	76	79
Non Current Assets							
20,064	Property, Plant and Equipment	20,564	20,359	-1	20,078	19,801	19,528
400	Capital Works in Progress	0	0	-	0	0	0
20,464	Total Non Current Assets	20,564	20,359	-1	20,078	19,801	19,528
20,547	TOTAL ASSETS	20,631	20,429	-1	20,151	19,877	19,607
Current Liabilities							
146	Payables	80	80	-	80	80	80
403	Employee Benefits	364	519	43	679	826	974
549	Total Current Liabilities	444	599	35	759	906	1,054
Non Current Liabilities							
108	Employee Benefits	39	81	108	124	166	207
108	Total Non Current Liabilities	39	81	108	124	166	207
657	TOTAL LIABILITIES	483	680	41	883	1,072	1,261
19,890	NET ASSETS	20,148	19,749	-2	19,268	18,805	18,346
REPRESENTED BY FUNDS EMPLOYED							
11,616	Accumulated Funds	11,874	11,475	-3	10,994	10,531	10,072
8,274	Reserves	8,274	8,274	-	8,274	8,274	8,274
19,890	TOTAL FUNDS EMPLOYED	20,148	19,749	-2	19,268	18,805	18,346

**Legislative Assembly Secretariat
Budgeted Statement of Cashflows on Behalf of the Territory**

2006-07 Budget \$'000		2006-07 Est.Outcome \$'000	2007-08 Budget \$'000	Var %	2008-09 Estimate \$'000	2009-10 Estimate \$'000	2010-11 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
4,495	Cash from Government for EBT	4,526	4,639	2	4,925	4,878	4,949
19	Other Revenue	19	19	-	19	19	19
4,514	Operating Receipts	4,545	4,658	2	4,944	4,897	4,968
Payments							
4,461	Related to Employees	4,492	4,580	2	4,856	4,807	4,876
31	Related to Supplies and Services	31	56	81	66	68	70
20	Other	20	20	-	20	20	20
4,512	Operating Payments	4,543	4,656	2	4,942	4,895	4,966
2	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	2	2	-	2	2	2
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
200	Purchase of Property, Plant and Equipment	300	286	-5	211	216	221
200	Investing Payments	300	286	-5	211	216	221
-200	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-300	-286	5	-211	-216	-221
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
200	Capital Injection from Government	200	286	43	211	216	221
200	Financing Receipts	200	286	43	211	216	221

**Legislative Assembly Secretariat
Budgeted Statement of Cashflows on Behalf of the Territory**

2006-07 Budget \$'000		2006-07 Est.Outcome \$'000	2007-08 Budget \$'000	Var %	2008-09 Estimate \$'000	2009-10 Estimate \$'000	2010-11 Estimate \$'000
200	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	200	286	43	211	216	221
2	NET INCREASE/(DECREASE) IN CASH HELD	-98	2	102	2	2	2
59	CASH AT BEGINNING OF REPORTING PERIOD	115	17	-85	19	21	23
61	CASH AT THE END OF THE REPORTING PERIOD	17	19	12	21	23	25

**Legislative Assembly Secretariat
Statement of Changes in Equity on Behalf of the Territory**

Budget as at 30/6/07 \$'000		Est.Outcome as at 30/6/07 \$'000	Planned as at 30/6/08 \$'000	Var %	Planned as at 30/6/09 \$'000	Planned as at 30/6/10 \$'000	Planned as at 30/6/11 \$'000
20,345	Opening Balance	20,617	20,148	-2	19,749	19,268	18,805
	Accumulated Funds						
-655	Operating Result for the Period	-669	-685	-2	-692	-679	-680
	Reserves						
-655	Total Income And Expense For The Period	-669	-685	-2	-692	-679	-680
	Transactions Involving Equity Holders Affecting Accumulated Funds						
200	Capital Injections	200	286	43	211	216	221
19,890	Closing Balance	20,148	19,749	-2	19,268	18,805	18,346

Notes to Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- supplies and services: the increase of \$0.025 million in the 2007-08 Budget from the 2006-07 estimated outcome is due to increases in general administrative costs arising from increases in staffing levels.

Statement of Assets and Liabilities on behalf of the Territory

- cash and cash equivalents: the decrease of \$0.044 million in the 2006-07 estimated outcome from the original budget is mainly due to the purchase of property, plant and equipment.
- receivables: the increase of \$0.042 million in the 2006-07 estimated outcome from the original budget is due to a GST refund from the Australian Tax Office (ATO) not received as at 30 June 2006.
- capital works in progress: the decrease of \$0.4 million in the 2006-07 estimated outcome from the original budget is due to the completion of capital upgrade projects.
- payables: the decrease of \$0.066 million in the 2006-07 estimated outcome from the original budget is due to the expected payment of an ATO Fringe Benefits Tax liability as at 30 June 2006.

- current employee benefits:
 - the decrease of \$0.039 million in the 2006-07 estimated outcome from the original budget is mainly due to the pay-out of employee entitlements as at 30 June 2006, offset by the ACT Accounting Policy requirement to classify all annual leave and unconditional long service leave as current employee benefits. The change in policy is attributable to advice received regarding the interpretation of the Australian Accounting Standards; and
 - the increase of \$0.155 million in the 2007-08 Budget from 2006-07 estimated outcome is mainly due to the projected accumulation of employee entitlements.
- non-current employee benefits:
 - the decrease of \$0.069 million in the 2006-07 estimated outcome from the original budget is mainly due to the ACT Accounting Policy requirement to classify all annual leave and unconditional long service leave as current employee benefits. The change in policy is attributable to advice received regarding the interpretation of the Australian Accounting Standards; and
 - the increase of \$0.042 million in the 2007-08 Budget from 2006-07 estimated outcome is mainly due to the projected accumulation of employee entitlements.

Statement of Changes in Equity on behalf of the Territory

- capital injections: the increase of \$0.086 million in the 2007-08 Budget from the 2006-07 estimated outcome is due to the increased level of capital upgrade funding.

