



**ACT**  
Government

Australian  
Capital Territory

# BUDGET 2017-18

For a better Canberra



**Budget Statements A**

ACT Executive | Auditor-General | Electoral Commissioner  
| Office of the Legislative Assembly



Australian  
Capital Territory  
**BUDGET  
2017-18**

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# STRUCTURE AND CONTENT OF THE 2017-18 BUDGET PAPERS

The 2017-18 Budget is presented in three papers and a series of agency Budget Statements.

## Budget Paper 1: Budget Speech

The Treasurer's speech to the Legislative Assembly highlights the Government's Budget strategies and key features of the Budget.

## Budget Paper 2: Budget in Brief

Budget Paper 2 presents a summary of the overall budgetary position together with information on the Government's expenditure priorities in key service delivery areas.

## Budget Paper 3: Budget Outlook

Budget Paper 3 summarises the 2017-18 Budget and forward estimates for the general government sector, the public trading enterprise sector and the total Territory Government.

Details of the projected 2017-18 Budget results are provided, as well as background information on the development of the 2017-18 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of the 2017-18 expense, infrastructure and capital, and revenue initiatives. Full accrual financial statements and notes are provided for all sectors.

## Budget Statements

The Budget Statements contain information on each directorate and agency, including descriptions of functions and roles and responsibilities, together with major strategic priorities.

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# ACT EXECUTIVE

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## Purpose

The ACT Executive consists of the Chief Minister and other Ministers appointed by the Chief Minister. The ACT Executive has powers under the *Australian Capital Territory (Self-Government) Act 1988* to govern the Territory and execute and maintain enactments and laws.

## 2017-18 Priorities

The ACT Executive will be leading the Government's agenda and progressing the key priorities across directorates for 2017-18. Four Cabinet sub-committees are in place to drive the Government's priorities. The ACT Executive will continue to focus on delivering strong governance, accountability, and improved community engagement.

## Estimated Employment Level

**Table 1: Estimated Employment Level**

	2015-16 Actual Outcome	2016-17 Budget	2016-17 Estimated Outcome	2017-18 Budget
Staffing (FTE)	55	54	54	54

## Changes to Appropriation

**Table 2: Changes to appropriation – expenses on behalf of the Territory**

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
<b>2016-17 Budget</b>	<b>10,140</b>	<b>10,258</b>	<b>10,427</b>	<b>10,590</b>	<b>10,590</b>
<b>2017-18 Budget Technical Adjustments</b>					
Revised Indexation Parameters	-	(11)	(17)	(17)	136
Revised Superannuation Parameters	-	2	(4)	(17)	(15)
Remuneration Tribunal Outcome - MLAs	-	157	157	157	157
Treasurer's Advance - Termination Payments <sup>1</sup>	780	-	-	-	-
<b>2017-18 Budget</b>	<b>10,920</b>	<b>10,406</b>	<b>10,563</b>	<b>10,713</b>	<b>10,868</b>

**Note:**

1. A Treasurer's Advance has been provided to fund the payment of staff termination expenses following the 2016 Election.

## Financial Statements – Territorial

**Table 3: ACT Executive: Statement of Income and Expenses on behalf of the Territory**

2016-17 Budget		2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	Var %	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
	<b>Revenue</b>						
10,140	Payment for Expenses on Behalf of the Territory	10,920	10,406	-5	10,563	10,713	10,868
577	Resources Received Free of Charge	1,340	1,356	1	1,373	1,390	1,392
<b>10,717</b>	<b>Total Revenue</b>	<b>12,260</b>	<b>11,762</b>	<b>-4</b>	<b>11,936</b>	<b>12,103</b>	<b>12,260</b>
	<b>Expenses</b>						
7,887	Employee Expenses <sup>1</sup>	8,647	8,110	-6	8,212	8,318	8,423
1,075	Superannuation Expenses	1,101	1,139	3	1,154	1,168	1,182
1,794	Supplies and Services	2,531	2,553	1	2,610	2,657	2,706
2	Depreciation and Amortisation	22	22	-	22	22	14
<b>10,758</b>	<b>Total Expenses</b>	<b>12,301</b>	<b>11,824</b>	<b>-4</b>	<b>11,998</b>	<b>12,165</b>	<b>12,325</b>
<b>-41</b>	<b>Operating Result</b>	<b>-41</b>	<b>-62</b>	<b>-51</b>	<b>-62</b>	<b>-62</b>	<b>-65</b>
<b>-41</b>	<b>Total Comprehensive Income</b>	<b>-41</b>	<b>-62</b>	<b>-51</b>	<b>-62</b>	<b>-62</b>	<b>-65</b>

**Note:**

1. The 2016-17 estimated outcome for employee expenses is higher than the original budget due to the receipt of a Treasurer's Advance to fund the payment of staff termination expenses following the 2016 Election.

**Table 4: ACT Executive: Statement of Assets and Liabilities on behalf of the Territory**

<b>Budget at 30/6/17 \$'000</b>	<b>2016-17 Estimated Outcome \$'000</b>	<b>Budget at 30/6/18 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/19 \$'000</b>	<b>Estimate at 30/6/20 \$'000</b>	<b>Estimate at 30/6/21 \$'000</b>
<b>Current Assets</b>						
67	Cash and Cash Equivalents	104	104	-	104	104
26	Receivables	36	36	-	36	36
<b>93</b>	<b>Total Current Assets</b>	<b>140</b>	<b>140</b>	<b>-</b>	<b>140</b>	<b>140</b>
<b>Non Current Assets</b>						
51	Property, Plant and Equipment	51	49	-4	47	43
125	Intangible Assets	79	59	-25	39	6
<b>176</b>	<b>Total Non Current Assets</b>	<b>130</b>	<b>108</b>	<b>-17</b>	<b>86</b>	<b>49</b>
<b>269</b>	<b>TOTAL ASSETS</b>	<b>270</b>	<b>248</b>	<b>-8</b>	<b>226</b>	<b>189</b>
<b>Current Liabilities</b>						
26	Payables	0	0	-	0	0
742	Employee Benefits	830	870	5	910	1,000
<b>768</b>	<b>Total Current Liabilities</b>	<b>830</b>	<b>870</b>	<b>5</b>	<b>910</b>	<b>1,000</b>
<b>768</b>	<b>TOTAL LIABILITIES</b>	<b>830</b>	<b>870</b>	<b>5</b>	<b>910</b>	<b>1,000</b>
<b>-499</b>	<b>NET ASSETS</b>	<b>-560</b>	<b>-622</b>	<b>-11</b>	<b>-684</b>	<b>-811</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
-499	Accumulated Funds	-561	-623	-11	-685	-812
0	Asset Revaluation Surplus	1	1	-	1	1
<b>-499</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>-560</b>	<b>-622</b>	<b>-11</b>	<b>-684</b>	<b>-811</b>

**Table 5: ACT Executive: Statement of Changes in Equity on behalf of the Territory**

<b>Budget at 30/6/17 \$'000</b>	<b>2016-17 Estimated Outcome \$'000</b>	<b>Budget at 30/6/18 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/19 \$'000</b>	<b>Estimate at 30/6/20 \$'000</b>	<b>Estimate at 30/6/21 \$'000</b>	
<b>Opening Equity</b>							
-458	Opening Accumulated Funds	-520	-561	-8	-623	-685	-747
0	Opening Asset Revaluation Reserve	1	1	-	1	1	1
<b>-458</b>	<b>Balance at the Start of the Reporting Period</b>	<b>-519</b>	<b>-560</b>	<b>-8</b>	<b>-622</b>	<b>-684</b>	<b>-746</b>
<b>Comprehensive Income</b>							
-41	Operating Result - Including Economic Flows	-41	-62	-51	-62	-62	-65
<b>-41</b>	<b>Total Comprehensive Income</b>	<b>-41</b>	<b>-62</b>	<b>-51</b>	<b>-62</b>	<b>-62</b>	<b>-65</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>							
-499	Closing Accumulated Funds	-561	-623	-11	-685	-747	-812
0	Closing Asset Revaluation Reserve	1	1	-	1	1	1
<b>-499</b>	<b>Balance at the end of the Reporting Period</b>	<b>-560</b>	<b>-622</b>	<b>-11</b>	<b>-684</b>	<b>-746</b>	<b>-811</b>

**Table 6: ACT Executive: Cash Flow Statement on behalf of the Territory**

2016-17 Budget		2016-17 Estimated Outcome	2017-18 Budget	Var %	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000		\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
10,140	Payment for Expenses on Behalf of the Territory	10,920	10,406	-5	10,563	10,713	10,868
91	Other	91	107	18	99	103	103
<b>10,231</b>	<b>Operating Receipts</b>	<b>11,011</b>	<b>10,513</b>	<b>-5</b>	<b>10,662</b>	<b>10,816</b>	<b>10,971</b>
<b>Payments</b>							
7,237	Employee	8,717	8,107	-7	8,214	8,303	8,398
1,075	Superannuation	1,101	1,139	3	1,154	1,168	1,182
1,794	Supplies and Services	1,321	1,160	-12	1,195	1,242	1,288
91	Other	91	107	18	99	103	103
<b>10,197</b>	<b>Operating Payments</b>	<b>11,230</b>	<b>10,513</b>	<b>-6</b>	<b>10,662</b>	<b>10,816</b>	<b>10,971</b>
<b>34</b>	<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>-219</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>33</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>323</b>	<b>104</b>	<b>-68</b>	<b>104</b>	<b>104</b>	<b>104</b>
<b>67</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>104</b>	<b>104</b>	<b>-</b>	<b>104</b>	<b>104</b>	<b>104</b>

## Notes to the Territorial Budget Statements

Significant variations are as follows:

### ***Statement of Income and Expenses on behalf of the Territory***

- payment for expenses on behalf of the Territory:
  - the increase of \$0.780 million in the 2016-17 estimated outcome from the original budget is mainly due to additional appropriation provided for the payment of staff termination expenses following the 2016 Election; and
  - the decrease of \$0.514 million in the 2017-18 Budget from the 2016-17 estimated outcome is mainly due to the removal of the impact of additional appropriation being provided in 2016-17 for the payment of staff termination expenses following the 2016 Election, partially offset by Remuneration Tribunal outcomes.
- resources received free of charge:
  - the increase of \$0.763 million in the 2016-17 estimated outcome from the original budget is due to the inclusion of the cost of rent received free of charge from the Office of the Legislative Assembly, which was not previously budgeted.
- employee expenses:
  - the increase of \$0.760 million in the 2016-17 estimated outcome from the original budget is mainly due to staff termination expenses following the 2016 Election; and
  - the decrease of \$0.537 million in the 2017-18 Budget from the 2016-17 estimated outcome is mainly due to the removal of the impact of staff termination expenses being incurred in 2016-17 following the 2016 Election, partially offset by Remuneration Tribunal outcomes.
- supplies and services:
  - the increase of \$0.737 million in the 2016-17 estimated outcome from the original budget is mainly due to the inclusion of costs associated with rent received free of charge from the Office of the Legislative Assembly, which was not previously budgeted.

### ***Statement of Assets and Liabilities on behalf of the Territory***

There are no significant variations to be explained for this statement.

### ***Statement of Changes in Equity and Cash Flow Statement on behalf of the Territory***

Variations for these statements are explained in the notes above.

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# AUDITOR-GENERAL

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## Purpose

The Auditor-General aims to promote public accountability for the effective and efficient provision of ACT public services by providing independent, evidenced-based audit reports to the Legislative Assembly and ACT community on these services.

The Auditor-General is an independent officer of the Legislative Assembly and, subject to Territory laws, has complete discretion in performing audits.

The Auditor-General also makes recommendations to ACT Government agencies and Legislative Assembly Committees on how improvements could be made to services and programs provided by the ACT public sector and responds to representations and public interest disclosures made by members of the Legislative Assembly and the community.

The Audit Office supports the Auditor-General in carrying out these activities.

## 2017-18 Priorities

The main priorities for 2017-18 include:

- completing a planned program of performance audits which meets the expectations of the Legislative Assembly and ACT community;
- completing an annual program of audits of financial statements and reviews of statements of performance within required timeframes;
- completing performance audits and financial audits in accordance with professional auditing requirements;
- responding to representations and public interest disclosures made by members of the Legislative Assembly and the community; and
- continuing to address recommendations from the Strategic Review of the Auditor-General.

## Estimated Employment Level

**Table 1: Estimated Employment Level**

	2015-16 Actual Outcome	2016-17 Budget	2016-17 Estimated Outcome	2017-18 Budget
Staffing (FTE)	38	39	39	37

# Strategic Objectives and Indicators

## Strategic Objective 1

### *Business and Corporate Strategies*

The Audit Office will be operating under its 'Strategic Plan 2016-2019'. This plan is supported by individual action plans for performance audit, financial audit and professional services (corporate) activities.

The Audit Office plans to achieve its objectives by:

- providing informative and evidenced-based reports on the results of the performance audits and financial audits to the Legislative Assembly;
- providing advice and briefings to ACT Legislative Assembly committees, including the Public Accounts Committee;
- efficiently and effectively completing audits in accordance with professional auditing requirements;
- completing one additional performance audit in 2017-18;
- bringing performance audit work forward to achieve a more even spread of performance audits as recommended in the Strategic Review of the Auditor-General (the Strategic Review); and
- seeking to improve its performance by:
  - addressing recommendations from the Strategic Review, internal audits and quality control reviews of performance audit and financial audit work;
  - providing learning and development opportunities to staff; and
  - responding to feedback and suggestions provided in surveys by audited agencies and Audit Office staff.

## Changes to Appropriation

**Table 2: Changes to appropriation – Controlled Recurrent Payments**

	<b>2016-17 Estimated Outcome \$'000</b>	<b>2017-18 Budget \$'000</b>	<b>2018-19 Estimate \$'000</b>	<b>2019-20 Estimate \$'000</b>	<b>2020-21 Estimate \$'000</b>
<b>2016-17 Budget</b>	2,857	2,898	2,947	2,966	2,966
<b>2017-18 Budget Technical Adjustments</b>					
2020-2021 Indexation adjustment	-	-	-	-	37
Indexation adjustment	-	(3)	(3)	(3)	(3)
Revised Superannuation Parameters	-	(1)	(9)	(16)	(23)
<b>2017-18 Budget</b>	<b>2,857</b>	<b>2,894</b>	<b>2,935</b>	<b>2,947</b>	<b>2,977</b>

## Financial Statements – Controlled

**Table 3: Auditor-General: Operating Statement**

2016-17 Budget		2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	Var %	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
<b>Income</b>							
<b>Revenue</b>							
2,857	Controlled Recurrent Payments	2,857	2,894	1	2,935	2,947	2,977
4,025	User Charges	4,011	4,040	1	4,121	4,204	4,288
60	Interest	50	45	-10	45	45	45
<b>6,942</b>	<b>Total Revenue</b>	<b>6,918</b>	<b>6,979</b>	<b>1</b>	<b>7,101</b>	<b>7,196</b>	<b>7,310</b>
<b>Expenses</b>							
4,295	Employee Expenses	3,772	4,344	15	4,182	4,236	4,290
642	Superannuation Expenses	544	653	20	617	613	608
2,208	Supplies and Services	2,706	2,589	-4	2,293	2,317	2,341
10	Depreciation and Amortisation	10	52	420	52	52	18
<b>7,155</b>	<b>Total Expenses</b>	<b>7,032</b>	<b>7,638</b>	<b>9</b>	<b>7,144</b>	<b>7,218</b>	<b>7,257</b>
<b>-213</b>	<b>Operating Result</b>	<b>-114</b>	<b>-659</b>	<b>-478</b>	<b>-43</b>	<b>-22</b>	<b>53</b>
<b>Other Comprehensive Income</b>							
0	Increase/(Decrease) in Asset Revaluation Surplus	118	0	-100	0	0	0
<b>0</b>	<b>Total Other Comprehensive Income</b>	<b>118</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-213</b>	<b>Total Comprehensive Income</b>	<b>4</b>	<b>-659</b>	<b>#</b>	<b>-43</b>	<b>-22</b>	<b>53</b>

**Table 4: Auditor-General: Balance Sheet**

Budget at 30/6/17 \$'000		2016-17 Estimated Outcome \$'000	Budget at 30/6/18 \$'000	Var %	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000	Estimate at 30/6/21 \$'000
<b>Current Assets</b>							
1,586	Cash and Cash Equivalents	1,962	1,483	-24	1,619	1,778	1,979
1,939	Receivables	1,410	1,410	-	1,410	1,410	1,410
12	Other Assets	17	17	-	17	17	17
<b>3,537</b>	<b>Total Current Assets</b>	<b>3,389</b>	<b>2,910</b>	<b>-14</b>	<b>3,046</b>	<b>3,205</b>	<b>3,406</b>
<b>Non Current Assets</b>							
33	Property, Plant and Equipment	174	122	-30	70	18	0
<b>33</b>	<b>Total Non Current Assets</b>	<b>174</b>	<b>122</b>	<b>-30</b>	<b>70</b>	<b>18</b>	<b>0</b>
<b>3,570</b>	<b>TOTAL ASSETS</b>	<b>3,563</b>	<b>3,032</b>	<b>-15</b>	<b>3,116</b>	<b>3,223</b>	<b>3,406</b>
<b>Current Liabilities</b>							
310	Payables	186	186	-	186	186	186
1,543	Employee Benefits	1,545	1,655	7	1,764	1,875	1,987
<b>1,853</b>	<b>Total Current Liabilities</b>	<b>1,731</b>	<b>1,841</b>	<b>6</b>	<b>1,950</b>	<b>2,061</b>	<b>2,173</b>
<b>Non Current Liabilities</b>							
188	Employee Benefits	133	151	14	169	187	205
63	Other Liabilities	86	86	-	86	86	86
<b>251</b>	<b>Total Non Current Liabilities</b>	<b>219</b>	<b>237</b>	<b>8</b>	<b>255</b>	<b>273</b>	<b>291</b>
<b>2,104</b>	<b>TOTAL LIABILITIES</b>	<b>1,950</b>	<b>2,078</b>	<b>7</b>	<b>2,205</b>	<b>2,334</b>	<b>2,464</b>
<b>1,466</b>	<b>NET ASSETS</b>	<b>1,613</b>	<b>954</b>	<b>-41</b>	<b>911</b>	<b>889</b>	<b>942</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
1,296	Accumulated Funds	1,325	666	-50	623	601	654
170	Asset Revaluation Surplus	288	288	-	288	288	288
<b>1,466</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>1,613</b>	<b>954</b>	<b>-41</b>	<b>911</b>	<b>889</b>	<b>942</b>

**Table 5: Auditor-General: Statement of Changes in Equity**

Budget at 30/6/17 \$'000		2016-17 Estimated Outcome \$'000	Budget at 30/6/18 \$'000	Var %	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000	Estimate at 30/6/21 \$'000
	<b>Opening Equity</b>						
1,509	Opening Accumulated Funds	1,439	1,325	-8	666	623	601
170	Opening Asset Revaluation Reserve	170	288	69	288	288	288
<b>1,679</b>	<b>Balance at the Start of the Reporting Period</b>	<b>1,609</b>	<b>1,613</b>	<b>..</b>	<b>954</b>	<b>911</b>	<b>889</b>
	<b>Comprehensive Income</b>						
-213	Operating Result	-114	-659	-478	-43	-22	53
0	Inc/Dec in Asset Revaluation Reserve Surplus	118	0	-100	0	0	0
<b>-213</b>	<b>Total Comprehensive Income</b>	<b>4</b>	<b>-659</b>	<b>#</b>	<b>-43</b>	<b>-22</b>	<b>53</b>
	<b>Closing Equity</b>						
1,296	Closing Accumulated Funds	1,325	666	-50	623	601	654
170	Closing Asset Revaluation Reserve	288	288	-	288	288	288
<b>1,466</b>	<b>Balance at the end of the Reporting Period</b>	<b>1,613</b>	<b>954</b>	<b>-41</b>	<b>911</b>	<b>889</b>	<b>942</b>

**Table 6: Auditor-General: Cash Flow Statement**

2016-17 Budget		2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	Var %	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
2,857	Controlled Recurrent Payments	2,857	2,894	1	2,935	2,947	2,977
4,096	User Charges	4,173	4,204	..	4,286	4,357	4,443
60	Interest Received	50	45	-10	45	45	45
400	Other	309	281	-9	271	275	275
<b>7,413</b>	<b>Operating Receipts</b>	<b>7,389</b>	<b>7,424</b>	<b>..</b>	<b>7,537</b>	<b>7,624</b>	<b>7,740</b>
<b>Payments</b>							
3,961	Employee	3,617	4,008	11	3,847	3,899	3,954
725	Superannuation	627	735	17	698	695	690
2,505	Supplies and Services	3,004	2,885	-4	2,591	2,608	2,632
298	Other	298	275	-8	265	263	263
<b>7,489</b>	<b>Operating Payments</b>	<b>7,546</b>	<b>7,903</b>	<b>5</b>	<b>7,401</b>	<b>7,465</b>	<b>7,539</b>
-76	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>-157</b>	<b>-479</b>	<b>-205</b>	<b>136</b>	<b>159</b>	<b>201</b>
-76	<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>-157</b>	<b>-479</b>	<b>-205</b>	<b>136</b>	<b>159</b>	<b>201</b>
1,662	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>2,119</b>	<b>1,962</b>	<b>-7</b>	<b>1,483</b>	<b>1,619</b>	<b>1,778</b>
1,586	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>1,962</b>	<b>1,483</b>	<b>-24</b>	<b>1,619</b>	<b>1,778</b>	<b>1,979</b>

## Notes to the Controlled Budget Statements

Significant variations are explained below.

### **Operating Statement**

- employee expenses:
  - The decrease of \$0.523 million in the 2016-17 estimated outcome from the 2016-17 Budget reflects the cost savings that were generated by the departure of financial and performance audit staff in 2016-17.
  - The increase of \$0.572 million in the 2017-18 Budget from the 2016-17 estimated outcome mainly reflects the budget assumption that the budgeted number of financial and performance audit staff will be maintained in 2017-18 rather than having lower than budgeted staff numbers as occurred in 2016-17.
- supplies and services:
  - The increase of \$0.498 million in the 2016-17 estimated outcome from the 2016-17 Budget was due mainly to higher than anticipated performance audit contractor costs. Contractors were engaged to replace departing performance audit staff and achieve a more even spread of performance audits in 2017-18 and beyond as recommended in the report on the Strategic Review.

### **Balance Sheet**

- cash and cash equivalents:
  - The increase of \$0.376 million in the 2016-17 estimated outcome from the Budget at 30/6/17 mostly results from a higher than expected cash balance at the beginning of the 2016-17 reporting period as payments in 2015-16 for supplies and services were less than expected.
  - The decrease of \$0.479 million in the Budget at 30/6/18 from 2016-17 estimated outcome is due to a lower cash balance resulting from the plan to do one additional performance audit in 2017-18, as well as continuing efforts to bring performance audit work forward to achieve a more even spread of performance audits in 2017-18 and beyond.
- receivables:
  - The decrease of \$0.529 million in the 2016-17 estimated outcome from the Budget at 30/6/17 mainly reflects the unexpected earlier timing of invoicing of financial audit debtors.

### **Statement of Changes in Equity**

- Variations in this statement are explained in the notes above.

### **Cash Flow Statement**

- Variations in this statement are explained in the notes above.

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# ELECTORAL COMMISSIONER

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## Purpose

The Electoral Commissioner is an independent statutory office holder under the *Electoral Act 1992*. The Electoral Commissioner is a member of the ACT Electoral Commission, which consists of three statutory office holders – the Chairperson, the Electoral Commissioner and one other Member. The Electoral Commissioner is assisted by officers employed under the *Public Sector Management Act 1994* and the Electoral Act. The Electoral Commissioner is the chief executive officer of the Commission.

The ACT Electoral Commission is responsible for:

- the conduct of elections and referendums for the ACT Legislative Assembly;
- the determination of electoral boundaries for the ACT; and
- the provision of electoral information, education, advice and services to a wide range of clients.

## 2017-18 Priorities

Major priorities for 2017-18 include:

- administering ongoing financial disclosure scheme functions, including monitoring of compliance with disclosure obligations by political parties, candidates and other election participants;
- reviewing and enhancing ICT systems to ensure readiness for the 2020 ACT Legislative Assembly election;
- conducting non-parliamentary elections, including the Aboriginal and Torres Strait Islander Elected Body election and ACT Government enterprise agreement ballots; and
- continuing to provide a comprehensive electoral education program.

## Estimated Employment Level

**Table 1: Estimated Employment Level**

	2015-16 Actual Outcome	2016-17 Budget	2016-17 Estimated Outcome	2017-18 Budget
Staffing (FTE)	11.5	13.2	11.5	9 <sup>1</sup>

**Note:**

1. The variation between the 2016-17 Budget and the 2017-18 Budget is due to staff numbers being reduced to non-election year establishment levels. The table does not include two part time statutory office holders and election casuals employed under the *Electoral Act 1992*.

## Changes to Appropriation

**Table 2: Changes to appropriation – Controlled Recurrent Payments**

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
<b>2016-17 Budget</b>	7,860	2,912	2,968	3,026	3,026
<b>2017-18 Budget Technical Adjustments</b>					
Revised Indexation Parameters	-	(5)	(8)	(9)	46
Revised Superannuation Parameters	-	47	48	56	69
Estimated Outcome - End of Year estimate	(614)	-	-	-	-
<b>2017-18 Budget</b>	<b>7,246</b>	<b>2,954</b>	<b>3,008</b>	<b>3,073</b>	<b>3,141</b>

**Table 3: Changes to appropriation – Capital Injections, Controlled**

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
<b>2016-17 Budget</b>	48	-	-	-	-
<b>FMA Section 16B Rollover from 2015-16</b>					
Rollover-Electoral ICT Systems Upgrade for 2016 Election	22	-	-	-	-
Rollover-Ground Floor North Bldg Refurbishment	32	-	-	-	-
<b>2017-18 Budget</b>	<b>102</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Financial Statements – Controlled

**Table 4: Electoral Commissioner: Operating Statement**

<b>2016-17 Budget</b>		<b>2016-17 Estimated Outcome</b>	<b>2017-18 Budget</b>	<b>Var %</b>	<b>2018-19 Estimate</b>	<b>2019-20 Estimate</b>	<b>2020-21 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>						
7,860	Controlled Recurrent Payments	7,246	2,954	-59	3,008	3,073	3,141
22	User Charges	10	23	130	23	23	24
0	Interest	23	0	-100	0	0	0
<b>7,882</b>	<b>Total Revenue</b>	<b>7,279</b>	<b>2,977</b>	<b>-59</b>	<b>3,031</b>	<b>3,096</b>	<b>3,165</b>
	<b>Expenses</b>						
2,521	Employee Expenses	2,459	1,300	-47	1,315	1,332	1,349
335	Superannuation Expenses	307	263	-14	269	282	298
5,008	Supplies and Services	4,418	1,395	-68	1,428	1,463	1,499
330	Depreciation and Amortisation	336	190	-43	110	104	104
<b>8,194</b>	<b>Total Expenses</b>	<b>7,520</b>	<b>3,148</b>	<b>-58</b>	<b>3,122</b>	<b>3,181</b>	<b>3,250</b>
<b>-312</b>	<b>Operating Result</b>	<b>-241</b>	<b>-171</b>	<b>29</b>	<b>-91</b>	<b>-85</b>	<b>-85</b>
<b>-312</b>	<b>Total Comprehensive Income</b>	<b>-241</b>	<b>-171</b>	<b>29</b>	<b>-91</b>	<b>-85</b>	<b>-85</b>

**Table 5: Electoral Commissioner: Balance Sheet**

Budget at 30/6/17 \$'000		2016-17 Estimated Outcome \$'000	Budget at 30/6/18 \$'000	Var %	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000	Estimate at 30/6/21 \$'000
	<b>Current Assets</b>						
375	Cash and Cash Equivalents	725	725	-	725	725	725
69	Receivables	83	83	-	83	83	83
<b>444</b>	<b>Total Current Assets</b>	<b>808</b>	<b>808</b>	<b>-</b>	<b>808</b>	<b>808</b>	<b>808</b>
	<b>Non Current Assets</b>						
138	Property, Plant and Equipment	163	144	-12	125	106	87
472	Intangible Assets	495	324	-35	233	148	63
<b>610</b>	<b>Total Non Current Assets</b>	<b>658</b>	<b>468</b>	<b>-29</b>	<b>358</b>	<b>254</b>	<b>150</b>
<b>1,054</b>	<b>TOTAL ASSETS</b>	<b>1,466</b>	<b>1,276</b>	<b>-13</b>	<b>1,166</b>	<b>1,062</b>	<b>958</b>
	<b>Current Liabilities</b>						
193	Payables	191	172	-10	153	134	115
185	Employee Benefits	289	289	-	289	289	289
<b>378</b>	<b>Total Current Liabilities</b>	<b>480</b>	<b>461</b>	<b>-4</b>	<b>442</b>	<b>423</b>	<b>404</b>
	<b>Non Current Liabilities</b>						
17	Employee Benefits	10	10	-	10	10	10
<b>17</b>	<b>Total Non Current Liabilities</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>395</b>	<b>TOTAL LIABILITIES</b>	<b>490</b>	<b>471</b>	<b>-4</b>	<b>452</b>	<b>433</b>	<b>414</b>
<b>659</b>	<b>NET ASSETS</b>	<b>976</b>	<b>805</b>	<b>-18</b>	<b>714</b>	<b>629</b>	<b>544</b>
	<b>REPRESENTED BY FUNDS EMPLOYED</b>						
659	Accumulated Funds	976	805	-18	714	629	544
<b>659</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>976</b>	<b>805</b>	<b>-18</b>	<b>714</b>	<b>629</b>	<b>544</b>

**Table 6: Electoral Commissioner: Statement of Changes in Equity**

Budget at 30/6/17 \$'000		2016-17 Estimated Outcome \$'000	Budget at 30/6/18 \$'000	Var %	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000	Estimate at 30/6/21 \$'000
	<b>Opening Equity</b>						
923	Opening Accumulated Funds	1,115	976	-12	805	714	629
<b>923</b>	<b>Balance at the Start of the Reporting Period</b>	<b>1,115</b>	<b>976</b>	<b>-12</b>	<b>805</b>	<b>714</b>	<b>629</b>
	<b>Comprehensive Income</b>						
-312	Operating Result - Including Economic Flows	-241	-171	29	-91	-85	-85
<b>-312</b>	<b>Total Comprehensive Income</b>	<b>-241</b>	<b>-171</b>	<b>29</b>	<b>-91</b>	<b>-85</b>	<b>-85</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>						
48	Capital Injections	102	0	-100	0	0	0
<b>48</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>102</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Closing Equity</b>						
659	Closing Accumulated Funds	976	805	-18	714	629	544
<b>659</b>	<b>Balance at the end of the Reporting Period</b>	<b>976</b>	<b>805</b>	<b>-18</b>	<b>714</b>	<b>629</b>	<b>544</b>

**Table 7: Electoral Commissioner: Cash Flow Statement**

2016-17 Budget		2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	Var %	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
7,860	Controlled Recurrent Payments	7,246	2,954	-59	3,008	3,073	3,141
22	User Charges	11	23		23	23	24
0	Interest Received	23	0	-100	0	0	0
<b>7,882</b>	<b>Operating Receipts</b>	<b>7,280</b>	<b>2,977</b>	<b>-59</b>	<b>3,031</b>	<b>3,096</b>	<b>3,165</b>
<b>Payments</b>							
2,589	Employee	2,544	1,319	-48	1,334	1,351	1,368
335	Superannuation	307	263	-14	269	282	298
5,008	Supplies and Services	4,475	1,395	-69	1,428	1,463	1,499
<b>7,932</b>	<b>Operating Payments</b>	<b>7,326</b>	<b>2,977</b>	<b>-59</b>	<b>3,031</b>	<b>3,096</b>	<b>3,165</b>
<b>-50</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>-46</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
<b>Payments</b>							
48	Purchase of Property, Plant and Equipment	157	0	-100	0	0	0
<b>48</b>	<b>Investing Payments</b>	<b>157</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-48</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-157</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
48	Capital Injections	102	0	-100	0	0	0
<b>48</b>	<b>Financing Receipts</b>	<b>102</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>							
<b>48</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>102</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-50</b>	<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>-101</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
425	CASH AT THE BEGINNING OF REPORTING PERIOD	826	725	-12	725	725	725
375	CASH AT THE END OF REPORTING PERIOD	725	725	-	725	725	725

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- controlled recurrent payments:
  - the decrease of \$0.614 million (eight percent) in the 2016-17 estimated outcome from the original budget is mainly due to funding requirements for the 2016 ACT Legislative Assembly election being lower than anticipated, so the full amount of appropriated funds were not required.
  - the decrease of \$4.292 million (59 percent) in the 2017-18 Budget from the 2016-17 estimated outcome is mainly due to funding to run the 2016 ACT Legislative Assembly election being removed from the 2017-18 Budget.
- employee expenses:
  - the decrease of \$1.159 million (47 percent) in the 2017-18 Budget from the 2016-17 estimated outcome is due to staff numbers being reduced to non-election year establishment levels.
- supplies and services:
  - the decrease of \$0.590 million (12 percent) in the 2016-17 estimated outcome from the original budget is mainly due to unspent election funding. The main areas of under spend were:
    - a. Public funding to political parties (\$0.212 million);
    - b. ICT Hosting (\$0.123 million); and
    - c. Materials and general printing costs (\$0.074 million).
  - the decrease of \$3.023 million (68 percent) in the 2017-18 Budget from the 2016-17 estimated outcomes is due to costs being reduced to non-election year levels.

### ***Balance Sheet***

- cash and equivalents:
  - the increase of \$0.350 million in the 2016-17 estimated outcomes from the original budget is mainly due to the carried forward cash balance from 2015-16 being higher than anticipated.

### ***Statement of Changes in Equity***

Variations in the Statement are explained in the notes above.

### ***Cash Flow Statement***

Variations in the Statement are explained in the notes above.

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# OFFICE OF THE LEGISLATIVE ASSEMBLY

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## Purpose

The Office of the Legislative Assembly (the Office) is established by the *Legislative Assembly (Office of the Legislative Assembly) Act 2012* (the Act) and provides a statutory basis for its independence from the Executive.

Under Section 6 of the Act, the Office's function is to provide impartial advice and support to the Legislative Assembly and committees and members of the Assembly, including:

- providing advice on parliamentary practice and procedure, and the functions of the Assembly and committees;
- reporting proceedings of the Assembly and meetings of committees;
- maintaining an official record of proceedings of the Assembly;
- providing library and information facilities and services for members;
- providing staff to enable the Assembly and committees to operate efficiently;
- providing business support functions, including administering the entitlements of members who are not part of the Executive;
- maintaining the Assembly precincts; and
- providing public education about the function of the Assembly and committees.

## 2017-18 Priorities

Strategic and operational initiatives to be pursued in 2017-18 include to:

- develop a new four year strategic plan for the Office;
- progress the development of a Protective Security Plan for the Assembly in accordance with the Territory's Protective Security Policy Framework;
- update the strategic asset management plan for the Assembly building to assist with identifying future capital upgrade requirements on an aging building;
- continue ongoing capital upgrades of the Assembly building focussing on bathrooms and kitchenettes that were not upgraded as part of the Assembly expansion accommodation project;
- work with other parts of the ACT Government to develop solutions to increased noise and reduced parking from the development of the new Government Office Block; and
- explore strategies that reduce the quantity of documents circulated in the Assembly and that increase the digital capture of records to address longer term archival obligations.

## Estimated Employment Level

**Table 1: Estimated Employment Level**

	<b>2015-16 Actual Outcome</b>	<b>2016-17 Budget</b>	<b>2016-17 Estimated Outcome</b>	<b>2017-18 Budget</b>
Controlled Staffing (FTE)	<b>50</b>	<b>52</b>	<b>52</b>	<b>55<sup>1</sup></b>
Territorial Staffing (Actual)	<b>36</b>	<b>N/A<sup>2</sup></b>	<b>43<sup>3</sup></b>	<b>N/A<sup>2</sup></b>

**Note(s):**

1. The variation between the 2016-17 Budget and the 2017-18 Budget is due to two additional Committee Secretaries required to staff the committee structure agreed to by the 9<sup>th</sup> Assembly and the permanent appointment of a Security Manager for the Office as approved by Budget Cabinet.
2. Budgeted staffing numbers are not available as each member receives a staffing allocation. The member can decide the mix and number of staff they require to run their offices.
3. The increase from the 2015-16 actual outcome and the 2016-17 estimated outcome is the result of additional staff from the expansion of the Assembly to 25 members.

## Changes to Appropriation

**Table 2: Changes to appropriation – Controlled Recurrent Payments**

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
<b>2016-17 Budget</b>	8,459	8,679	8,818	9,009	9,009
<b>2017-18 Budget Policy Adjustments</b>					
Better services in your community - Stronger scrutiny through legislative committees	-	113	298	306	315
Better support when it matters - Security resources for the ACT Legislative Assembly	-	99	101	103	104
<b>2017-18 Budget Technical Adjustments</b>					
Revised Indexation Parameters	-	-	-	-	161
Revised Superannuation Parameters	-	25	27	33	67
Revised Wage Parameters	-	(16)	(24)	(25)	(26)
Transfer - Expenses on Behalf of the Territory to Controlled Recurrent Payments	220	-	-	-	-
Transfer - Territorial Capital Injections to Controlled Recurrent Payments	150	-	-	-	-
Transfer - Controlled Recurrent Payments to Controlled Capital Injections	(180)	-	-	-	-
<b>2017-18 Budget</b>	<b>8,649</b>	<b>8,900</b>	<b>9,220</b>	<b>9,426</b>	<b>9,630</b>

**Table 3: Changes to appropriation – Expenses on Behalf of the Territory**

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
<b>2016-17 Budget</b>	9,131	9,723	9,920	10,087	10,087
<b>2017-18 Budget Technical Adjustments</b>					
Revised Indexation Parameters	-	-	-	-	132
Remuneration Tribunal Outcome - MLAs Adjustment	-	84	84	84	84
Remuneration Tribunal Outcome - MLAs and Speaker Salary Allocation	-	116	116	116	116
Transfer - Expenses on Behalf of the Territory to Controlled Recurrent Payments	(220)	-	-	-	-
<b>2017-18 Budget</b>	<b>8,911</b>	<b>9,923</b>	<b>10,120</b>	<b>10,287</b>	<b>10,419</b>

**Table 4: Changes to appropriation – Capital Injections, Controlled**

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
<b>2016-17 Budget</b>	5	5	5	5	5
<b>2017-18 Budget Policy Adjustments</b>					
Furniture Project	150	-	-	-	-
<b>2017-18 Budget Technical Adjustments</b>					
Transfer - Accommodation Expansion of the Assembly to Upgrade and Expansion of Audio System	218	-	-	-	-
Transfer - Controlled Recurrent Payments to Capital Injection	180	-	-	-	-
FMA Section 16B Rollover - Procedural Document Production System	214	-	-	-	-
FMA Section 16B Rollover - Accommodation Staff relocation	41	-	-	-	-
FMA Section 16B Rollover - Broadcasting Infrastructure and Audio-Visual Systems	66	-	-	-	-
FMA Section 16B Rollover - Update and Expansion of Audio System	84	-	-	-	-
<b>2017-18 Budget</b>	<b>958</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**Table 5: Changes to appropriation – Capital Injections, Territorial**

	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
<b>2016-17 Budget</b>	1,280	144	108	115	115
<b>2017-18 Budget Technical Adjustments</b>					
Better Infrastructure Fund Indexation	-	-	-	163	170
Transfer - Accommodation Expansion of the Assembly to Upgrade and Expansion of Audio System	(218)	-	-	-	-
Transfer - Territorial Capital Injections to Controlled Recurrent Payments	(150)	-	-	-	-
FMA Section 16B Rollover - Accommodation Expansion of the Assembly	150	-	-	-	-
<b>2017-18 Budget</b>	<b>1,062</b>	<b>144</b>	<b>108</b>	<b>278</b>	<b>285</b>

## Financial Statements – Controlled

**Table 6: Office of the Legislative Assembly: Operating Statement**

2016-17 Budget		2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	Var %	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
<b>Income</b>							
<b>Revenue</b>							
8,459	Controlled Recurrent Payments	8,649	8,900	3	9,220	9,426	9,630
2	Interest	2	2	-	2	2	2
27	Distribution from Investments with the Territory Banking Account	27	38	41	38	38	39
638	Resources Received Free of Charge	638	704	10	704	704	704
36	Other Revenue	36	44	22	44	44	45
<b>9,162</b>	<b>Total Revenue</b>	<b>9,352</b>	<b>9,688</b>	<b>4</b>	<b>10,008</b>	<b>10,214</b>	<b>10,420</b>
<b>Gains</b>							
49	Other Gains	49	0	-100	0	0	0
<b>49</b>	<b>Total Gains</b>	<b>49</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>9,211</b>	<b>Total Income</b>	<b>9,401</b>	<b>9,688</b>	<b>3</b>	<b>10,008</b>	<b>10,214</b>	<b>10,420</b>
<b>Expenses</b>							
4,955	Employee Expenses	4,853	5,230	8	5,481	5,548	5,625
723	Superannuation Expenses	723	844	17	880	919	964
3,483	Supplies and Services	3,654	3,648	..	3,680	3,780	3,870
330	Depreciation and Amortisation	330	326	-1	326	326	326
0	Other Expenses	7	7	-	8	8	8
<b>9,491</b>	<b>Total Expenses</b>	<b>9,567</b>	<b>10,055</b>	<b>5</b>	<b>10,375</b>	<b>10,581</b>	<b>10,793</b>
<b>-280</b>	<b>Operating Result</b>	<b>-166</b>	<b>-367</b>	<b>-121</b>	<b>-367</b>	<b>-367</b>	<b>-373</b>
<b>0</b>	<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>46</b>	<b>#</b>	<b>178</b>	<b>169</b>	<b>169</b>
<b>-280</b>	<b>Total Comprehensive Income</b>	<b>-166</b>	<b>-321</b>	<b>-93</b>	<b>-189</b>	<b>-198</b>	<b>-204</b>

**Table 7: Office of the Legislative Assembly: Balance Sheet**

<b>Budget at 30/6/17 \$'000</b>	<b>2016-17 Estimated Outcome \$'000</b>	<b>Budget at 30/6/18 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/19 \$'000</b>	<b>Estimate at 30/6/20 \$'000</b>	<b>Estimate at 30/6/21 \$'000</b>	
<b>Current Assets</b>							
76	Cash and Cash Equivalents	232	232	-	232	232	232
927	Investments	1,335	1,214	-9	1,242	1,231	1,220
75	Receivables	79	78	-1	75	72	69
0	Capital Works in Progress	473	473	-	473	473	473
35	Other Assets	72	70	-3	67	64	61
<b>1,113</b>	<b>Total Current Assets</b>	<b>2,191</b>	<b>2,067</b>	<b>-6</b>	<b>2,089</b>	<b>2,072</b>	<b>2,055</b>
<b>Non Current Assets</b>							
3,467	Property, Plant and Equipment	3,104	2,616	-16	2,583	2,529	2,475
265	Intangible Assets	557	662	19	586	510	434
-16	Capital Works in Progress	0	0	-	0	0	0
<b>3,716</b>	<b>Total Non Current Assets</b>	<b>3,661</b>	<b>3,278</b>	<b>-10</b>	<b>3,169</b>	<b>3,039</b>	<b>2,909</b>
<b>4,829</b>	<b>TOTAL ASSETS</b>	<b>5,852</b>	<b>5,345</b>	<b>-9</b>	<b>5,258</b>	<b>5,111</b>	<b>4,964</b>
<b>Current Liabilities</b>							
249	Payables	394	341	-13	274	193	112
1,726	Employee Benefits	1,868	1,570	-16	1,525	1,395	1,271
90	Other Liabilities	128	112	-13	89	59	29
<b>2,065</b>	<b>Total Current Liabilities</b>	<b>2,390</b>	<b>2,023</b>	<b>-15</b>	<b>1,888</b>	<b>1,647</b>	<b>1,412</b>
<b>Non Current Liabilities</b>							
83	Employee Benefits	101	277	174	509	796	1,083
<b>83</b>	<b>Total Non Current Liabilities</b>	<b>101</b>	<b>277</b>	<b>174</b>	<b>509</b>	<b>796</b>	<b>1,083</b>
<b>2,148</b>	<b>TOTAL LIABILITIES</b>	<b>2,491</b>	<b>2,300</b>	<b>-8</b>	<b>2,397</b>	<b>2,443</b>	<b>2,495</b>
<b>2,681</b>	<b>NET ASSETS</b>	<b>3,361</b>	<b>3,045</b>	<b>-9</b>	<b>2,861</b>	<b>2,668</b>	<b>2,469</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
1,640	Accumulated Funds	2,429	2,113	-13	1,929	1,736	1,537
1,041	Asset Revaluation Surplus	932	932	-	932	932	932
<b>2,681</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>3,361</b>	<b>3,045</b>	<b>-9</b>	<b>2,861</b>	<b>2,668</b>	<b>2,469</b>

**Table 8: Office of the Legislative Assembly: Statement of Changes in Equity**

Budget at 30/6/17 \$'000		2016-17 Estimated Outcome \$'000	Budget at 30/6/18 \$'000	Var %	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000	Estimate at 30/6/21 \$'000
	<b>Opening Equity</b>						
1,915	Opening Accumulated Funds	1,637	2,429	48	2,113	1,929	1,736
1,041	Opening Asset Revaluation Reserve	932	932	-	932	932	932
<b>2,956</b>	<b>Balance at the Start of the Reporting Period</b>	<b>2,569</b>	<b>3,361</b>	<b>31</b>	<b>3,045</b>	<b>2,861</b>	<b>2,668</b>
	<b>Comprehensive Income</b>						
0	Post Audit Adjustments	0	46	#	178	169	169
-280	Operating Result - Including Economic Flows	-166	-367	-121	-367	-367	-373
<b>-280</b>	<b>Total Comprehensive Income</b>	<b>-166</b>	<b>-321</b>	<b>-93</b>	<b>-189</b>	<b>-198</b>	<b>-204</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>						
5	Capital Injections	958	5	-99	5	5	5
<b>5</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>958</b>	<b>5</b>	<b>-99</b>	<b>5</b>	<b>5</b>	<b>5</b>
	<b>Closing Equity</b>						
1,640	Closing Accumulated Funds	2,429	2,113	-13	1,929	1,736	1,537
1,041	Closing Asset Revaluation Reserve	932	932	-	932	932	932
<b>2,681</b>	<b>Balance at the end of the Reporting Period</b>	<b>3,361</b>	<b>3,045</b>	<b>-9</b>	<b>2,861</b>	<b>2,668</b>	<b>2,469</b>

**Table 9: Office of the Legislative Assembly: Cash Flow Statement**

2016-17 Budget		2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	Var %	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
8,459	Controlled Recurrent Payments	8,649	8,900	3	9,220	9,426	9,630
2	Interest Received	2	2	-	2	2	2
30	Distribution from Investments with the Territory Banking Account	30	38	27	38	38	39
323	Other	323	288	-11	288	288	289
<b>8,814</b>	<b>Operating Receipts</b>	<b>9,004</b>	<b>9,228</b>	<b>2</b>	<b>9,548</b>	<b>9,754</b>	<b>9,960</b>
<b>Payments</b>							
4,739	Employee	4,751	4,882	3	5,142	5,242	5,313
692	Superannuation	692	786	14	813	819	864
3,409	Supplies and Services	3,580	3,459	-3	3,491	3,591	3,681
29	Other	36	230	539	231	231	231
<b>8,869</b>	<b>Operating Payments</b>	<b>9,059</b>	<b>9,357</b>	<b>3</b>	<b>9,677</b>	<b>9,883</b>	<b>10,089</b>
<b>-55</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>-55</b>	<b>-129</b>	<b>-135</b>	<b>-129</b>	<b>-129</b>	<b>-129</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
1,810	Proceeds from Sale/Maturity of Investments	1,810	1,844	2	1,874	1,874	1,874
<b>1,810</b>	<b>Investing Receipts</b>	<b>1,810</b>	<b>1,844</b>	<b>2</b>	<b>1,874</b>	<b>1,874</b>	<b>1,874</b>
<b>Payments</b>							
55	Purchase of Property, Plant and Equipment	1,008	75	-93	75	75	75
1,705	Purchase of Investments	1,705	1,645	-4	1,675	1,675	1,675
<b>1,760</b>	<b>Investing Payments</b>	<b>2,713</b>	<b>1,720</b>	<b>-37</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>
<b>50</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-903</b>	<b>124</b>	<b>114</b>	<b>124</b>	<b>124</b>	<b>124</b>

**Table 9: Office of the Legislative Assembly: Cash Flow Statement (continued)**

2016-17 Budget	2016-17 Estimated Outcome \$'000	2017-18 Budget \$'000	Var %	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
5	Capital Injections	958	5	-99	5	5	5
5	<b>Financing Receipts</b>	<b>958</b>	<b>5</b>	<b>-99</b>	<b>5</b>	<b>5</b>	<b>5</b>
5	<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>958</b>	<b>5</b>	<b>-99</b>	<b>5</b>	<b>5</b>	<b>5</b>
76	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>232</b>	<b>232</b>	<b>-</b>	<b>232</b>	<b>232</b>	<b>232</b>
76	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>232</b>	<b>232</b>	<b>-</b>	<b>232</b>	<b>232</b>	<b>232</b>

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- employee expenses:
  - the increase of \$0.377 million in the 2017-18 Budget from the 2016-17 estimated outcome is due to additional resources to provide secretariat support for the expanded Committee structure in the 9<sup>th</sup> Assembly and to assist with improving security.

### ***Balance Sheet***

- current investments:
  - the increase of \$0.408 million in the 2016-17 estimated outcome from the original budget is mainly due to the Office maximising its investment balance with a view to improving the funding of future employee benefit liabilities.
- property, plant and equipment:
  - the decrease of \$0.363 million in the 2016-17 estimated outcome from the original budget and the decrease of \$0.488 million in the 2017-18 Budget from the 2016-17 estimated outcome is mainly due to the write-off of assets disposed of during the refurbishment of the Assembly building.
- current and non-current capital works in progress:
  - the increase of \$0.489 million in the 2016-17 estimated outcome from the original budget is mainly due to projects that were expected to be completed by 30 June 2017 still being in progress at year-end following unexpected delays.
- intangible assets:
  - the increase of \$0.292 million in the 2016-17 estimated outcome from the original budget is mainly due to the transfer of a completed project to intangible assets that was not originally anticipated in the budget.

### ***Statement of Changes in Equity***

- capital injections:
  - the increase of \$0.953 million in the 2016-17 estimated outcome from the original budget is mainly due to the rollover of funds from incomplete projects in the previous financial year.
  - the decrease of \$0.953 million in the 2017-18 Budget from the 2016-17 estimated outcome is mainly due to there being no ongoing capital works projects.

### ***Cash Flow Statement***

Variations in the Statement are explained in the notes above.

## Financial Statements – Territorial

**Table 10: Office of the Legislative Assembly: Statement of Income and Expenses on behalf of the Territory**

<b>2016-17 Budget</b>		<b>2016-17 Estimated Outcome</b>	<b>2017-18 Budget</b>	<b>Var %</b>	<b>2018-19 Estimate</b>	<b>2019-20 Estimate</b>	<b>2020-21 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>						
9,131	Payment for Expenses on Behalf of the Territory	8,911	9,923	11	10,120	10,287	10,419
441	Resources Received Free of Charge	441	441	-	441	441	441
<b>9,572</b>	<b>Total Revenue</b>	<b>9,352</b>	<b>10,364</b>	<b>11</b>	<b>10,561</b>	<b>10,728</b>	<b>10,860</b>
	<b>Expenses</b>						
8,519	Employee Expenses	8,287	9,170	11	9,353	9,509	9,622
850	Superannuation Expenses	850	979	15	993	1,004	1,013
448	Supplies and Services	448	460	3	460	460	472
1,032	Depreciation and Amortisation	1,032	1,084	5	1,154	1,154	1,154
<b>10,849</b>	<b>Total Expenses</b>	<b>10,617</b>	<b>11,693</b>	<b>10</b>	<b>11,960</b>	<b>12,127</b>	<b>12,261</b>
<b>-1,277</b>	<b>Operating Result</b>	<b>-1,265</b>	<b>-1,329</b>	<b>-5</b>	<b>-1,399</b>	<b>-1,399</b>	<b>-1,401</b>

**Table 11: Office of the Legislative Assembly: Statement of Assets and Liabilities on behalf of the Territory**

Budget at 30/6/17 \$'000		2016-17 Estimated Outcome \$'000	Budget at 30/6/18 \$'000	Var %	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000	Estimate at 30/6/21 \$'000
<b>Current Assets</b>							
310	Cash and Cash Equivalents	340	436	28	462	488	514
70	Receivables	40	41	3	42	43	44
5,226	Capital Works in Progress	0	0	-	0	0	0
<b>5,606</b>	<b>Total Current Assets</b>	<b>380</b>	<b>477</b>	<b>26</b>	<b>504</b>	<b>531</b>	<b>558</b>
<b>Non Current Assets</b>							
28,544	Property, Plant and Equipment	33,770	32,670	-3	31,534	30,568	29,609
447	Capital Works in Progress	0	0	-	0	0	0
<b>28,991</b>	<b>Total Non Current Assets</b>	<b>33,770</b>	<b>32,670</b>	<b>-3</b>	<b>31,534</b>	<b>30,568</b>	<b>29,609</b>
<b>34,597</b>	<b>TOTAL ASSETS</b>	<b>34,150</b>	<b>33,147</b>	<b>-3</b>	<b>32,038</b>	<b>31,099</b>	<b>30,167</b>
<b>Current Liabilities</b>							
92	Payables	39	39	-	39	39	39
645	Employee Benefits	634	815	29	996	1,177	1,360
1	Other Liabilities	0	0	-	0	0	0
<b>738</b>	<b>Total Current Liabilities</b>	<b>673</b>	<b>854</b>	<b>27</b>	<b>1,035</b>	<b>1,216</b>	<b>1,399</b>
<b>Non Current Liabilities</b>							
3	Employee Benefits	8	9	13	10	11	12
<b>3</b>	<b>Total Non Current Liabilities</b>	<b>8</b>	<b>9</b>	<b>13</b>	<b>10</b>	<b>11</b>	<b>12</b>
<b>741</b>	<b>TOTAL LIABILITIES</b>	<b>681</b>	<b>863</b>	<b>27</b>	<b>1,045</b>	<b>1,227</b>	<b>1,411</b>
<b>33,856</b>	<b>NET ASSETS</b>	<b>33,469</b>	<b>32,284</b>	<b>-4</b>	<b>30,993</b>	<b>29,872</b>	<b>28,756</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
15,648	Accumulated Funds	15,261	14,076	-8	12,785	11,664	10,548
18,208	Asset Revaluation Surplus	18,208	18,208	-	18,208	18,208	18,208
<b>33,856</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>33,469</b>	<b>32,284</b>	<b>-4</b>	<b>30,993</b>	<b>29,872</b>	<b>28,756</b>

**Table 12: Office of the Legislative Assembly: Statement of Changes in Equity on behalf of the Territory**

Budget at 30/6/17 \$'000		2016-17 Estimated Outcome \$'000	Budget at 30/6/18 \$'000	Var %	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000	Estimate at 30/6/21 \$'000
	<b>Opening Equity</b>						
15,645	Opening Accumulated Funds	15,464	15,261	-1	14,076	12,785	11,664
18,208	Opening Asset Revaluation Reserve	18,208	18,208	-	18,208	18,208	18,208
<b>33,853</b>	<b>Balance at the Start of the Reporting Period</b>	<b>33,672</b>	<b>33,469</b>	<b>-1</b>	<b>32,284</b>	<b>30,993</b>	<b>29,872</b>
	<b>Comprehensive Income</b>						
-1,277	Operating Result - Including Economic Flows	-1,265	-1,329	-5	-1,399	-1,399	-1,401
-1,277	<b>Total Comprehensive Income</b>	<b>-1,265</b>	<b>-1,329</b>	<b>-5</b>	<b>-1,399</b>	<b>-1,399</b>	<b>-1,401</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>						
1,280	Capital Injections	1,062	144	-86	108	278	285
<b>1,280</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>1,062</b>	<b>144</b>	<b>-86</b>	<b>108</b>	<b>278</b>	<b>285</b>
	<b>Closing Equity</b>						
15,648	Closing Accumulated Funds	15,261	14,076	-8	12,785	11,664	10,548
18,208	Closing Asset Revaluation Reserve	18,208	18,208	-	18,208	18,208	18,208
<b>33,856</b>	<b>Balance at the end of the Reporting Period</b>	<b>33,469</b>	<b>32,284</b>	<b>-4</b>	<b>30,993</b>	<b>29,872</b>	<b>28,756</b>

**Table 13: Office of the Legislative Assembly: Cash Flow Statement on behalf of the Territory**

2016-17 Budget		2016-17 Estimated Outcome	2017-18 Budget	Var %	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000		\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
9,131	Payment for Expenses on Behalf of the Territory	8,911	9,923	11	10,120	10,287	10,419
30	Other	30	30	-	30	30	30
<b>9,161</b>	<b>Operating Receipts</b>	<b>8,941</b>	<b>9,953</b>	<b>11</b>	<b>10,150</b>	<b>10,317</b>	<b>10,449</b>
<b>Payments</b>							
8,467	Employee	8,247	9,229	12	9,491	9,658	9,769
570	Superannuation	570	588	3	593	593	602
23	Supplies and Services	23	35	52	35	35	47
5	Other	5	5	-	5	5	5
<b>9,065</b>	<b>Operating Payments</b>	<b>8,845</b>	<b>9,857</b>	<b>11</b>	<b>10,124</b>	<b>10,291</b>	<b>10,423</b>
<b>96</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>96</b>	<b>96</b>	<b>-</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
1,280	Purchase of Property, Plant and Equipment	1,062	144	-86	108	278	285
<b>1,280</b>	<b>Investing Payments</b>	<b>1,062</b>	<b>144</b>	<b>-86</b>	<b>108</b>	<b>278</b>	<b>285</b>
<b>-1,280</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-1,062</b>	<b>-144</b>	<b>86</b>	<b>-108</b>	<b>-278</b>	<b>-285</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
1,280	Capital Injections	1,062	144	-86	108	278	285
<b>1,280</b>	<b>Financing Receipts</b>	<b>1,062</b>	<b>144</b>	<b>-86</b>	<b>108</b>	<b>278</b>	<b>285</b>
<b>Payments</b>							
<b>1,280</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>1,062</b>	<b>144</b>	<b>-86</b>	<b>108</b>	<b>278</b>	<b>285</b>
<b>96</b>	<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>96</b>	<b>96</b>	<b>-</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>214</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>244</b>	<b>340</b>	<b>39</b>	<b>436</b>	<b>462</b>	<b>488</b>
<b>310</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>340</b>	<b>436</b>	<b>28</b>	<b>462</b>	<b>488</b>	<b>514</b>

## Notes to the Territorial Budget Statements

Significant variations are as follows:

### ***Statement of Income and Expenses on behalf of the Territory***

- payment for expenses on behalf of the Territory:
  - the increase of \$1.012 million in the 2017-18 Budget from the 2016-17 estimated outcome is mainly due to additional funding being received for increased staffing costs following the expansion of the Assembly to 25 members.
- employee expenses:
  - the increase of \$0.883 million in the 2017-18 Budget from the 2016-17 estimated outcome is due to increased staffing costs following the expansion of the Assembly to 25 members.

### ***Statement of Assets and Liabilities on behalf of the Territory***

- property, plant and equipment:
  - the increase of \$5.226 million in the 2016-17 estimated outcome from the original budget is mainly due to the transfer of capital works in progress to completed assets following the refurbishment of the Assembly building to accommodate 25 Members and their staff.
- capital works in progress current and non-current:
  - the decrease of \$5.673 million in the estimated outcome from the original budget is due to the completion of the refurbishment of the Assembly building to accommodate 25 Members and their staff.

### ***Statement of Changes in Equity***

- capital injections:
  - the decrease of \$0.218 million in the 2016-17 estimated outcome from the original budget is mainly due to the reduction in capital works following the completion of the refurbishment of the Assembly building.
  - the decrease of \$0.918 million in the 2017-18 Budget from the 2016-17 estimated outcome is mainly due to the reduction in capital works following the completion of the refurbishment of the Assembly building.

### ***Cash Flow Statement***

Variations in the Statement are explained in the notes above.