



**ACT**  
Government

Australian Capital Territory

# Budget 2023–24

**Budget Statements A**

ACT Electoral Commission

ACT Executive

ACT Integrity Commission

Auditor-General

Office of the Legislative Assembly

# Structure and Content

## of the 2023-24 Budget Papers

The 2023-24 Budget is presented in two papers and a series of agency Budget Statements.

### Budget Speech

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

### Budget Outlook

The Budget Outlook summarises the 2023-24 Budget and forward estimates for the General Government Sector, the Public Trading Enterprise sector and the total Territory Government. Details of the projected 2023-24 Budget results are provided, as well as background information on the development of the 2023-24 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of 2023-24 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.

### Acknowledgement



We wish to acknowledge the Ngunnawal people as traditional custodians of the land we are meeting on and recognise any other people or families with connection to the lands of the ACT and region. We wish to acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region.

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# ACT ELECTORAL COMMISSION

## Purpose

The purpose of the ACT Electoral Commission is to deliver trusted, transparent, secure and accessible electoral services.

The Commission is an independent statutory authority with responsibility for the:

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

The Commission comprises three statutory office holders – a part-time Chairperson, a full-time Electoral Commissioner and another part-time member. The members of the Commission are independent officers of the ACT Legislative Assembly. The Commission provides advice to the ACT Assembly through the Speaker on electoral matters, including provision of election and special reports.

The Electoral Commissioner is also the Chief Executive Officer of the Commission. The Commissioner is assisted by officers employed under the *Public Sector Management Act 1994* and the *Electoral Act 1992*.

## 2023-24 Priorities

Major priorities for 2023-24 include:

- finalising preparations to deliver trusted, transparent, secure and accessible electoral services for the 2024 ACT Legislative Assembly election, and the Aboriginal and Torres Strait Islander Elected Body (ATSIEB) election, including:
  - enhancements in the functionality, security, integrity and reliability of electoral ICT systems and processes; and
  - modernisation of electoral services;
- engaging the ACT community and stakeholders to promote electoral awareness and participation, and compliance with funding, expenditure and disclosure provisions;
- implementing any legislative changes arising from potential Electoral Act amendments;
- employing additional staff and occupation of an expanded temporary accommodation in preparation for the conduct of the 2024 ACT Legislative Assembly election; and
- conducting non-parliamentary elections, including the ACT Government enterprise agreement ballots.

## Estimated Employment Level

Table 1: Estimated Employment Level

	2021-22 Actual Outcome <sup>1</sup>	2022-23 Budget <sup>2</sup>	2022-23 Estimated Outcome <sup>1</sup>	2023-24 Budget <sup>3</sup>
Staffing (FTE)	12	11	12	17

**Notes:**

1. These figures relate to staffing levels paid at the end of the financial year.
2. The variance between the 2022-23 estimated outcome and the 2022-23 Budget is mainly due to the backfilling of one employee on extended leave. The table does not include two part time statutory office holders and election casuals employed under the *Electoral Act 1992*.
3. The variance in the 2023-24 Budget from the 2022-23 estimated outcome is mainly due to the increase in staff in preparation for the 2024 ACT Legislative Assembly election including additional staff to implement truth in advertising legislation, as well as additional staff for enhanced operational capacity.

## Changes to Appropriation

**Table 2: Changes to appropriation – Controlled Recurrent Payments (\$'000)**

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>2022-23 Budget</b>	4,282	4,487	10,160	3,926	4,033
<b>2nd Appropriation</b>					
Enterprise agreement bargaining and pay offer	39	51	149	107	137
<b>2023-24 Budget Policy Decisions</b>					
Investing in public services - Enhancing ACT Electoral Commission's operational capability	0	1,266	1,131	241	245
DDTS sustainable operating model	0	-64	-66	-67	-70
Implementing legislative agenda - <i>Electoral Amendment Act 2020</i>	0	229	257	212	241
Revised enterprise agreement pay offer	-39	0	0	-1	244
<b>2023-24 Budget Technical Adjustments</b>					
Estimated outcome - End of year estimate	-795	428	0	0	0
Remuneration Tribunal – Revised wage parameters	0	41	41	41	41
Revised superannuation parameters	-17	-7	-15	2	0
<b>2023-24 Budget</b>	<b>3,470</b>	<b>6,431</b>	<b>11,657</b>	<b>4,461</b>	<b>4,871</b>

**Table 3: Changes to appropriation – Capital Injections, Controlled (\$'000)**

	<b>2022-23 Estimated Outcome</b>	<b>2023-24 Budget</b>	<b>2024-25 Estimate</b>	<b>2025-26 Estimate</b>	<b>2026-27 Estimate</b>
<b>2022-23 Budget</b>	608	0	0	0	0
<b>2021-22 Budget Review Policy Decisions</b>					
Revised funding profile - ICT electoral systems update	35	0	0	0	0
<b>2023-24 Budget Policy Decisions</b>					
Revised enterprise agreement pay offer	0	42	0	0	0
<b>2023-24 Budget Technical Adjustments</b>					
Revised funding profile - ICT electoral systems update	-213	213	0	0	0
<b>2023-24 Budget</b>	<b>430</b>	<b>255</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Financial Statements – Controlled (GGS)

Table 4: ACT Electoral Commission: Operating Statement (\$'000)

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>Income</b>							
Controlled Recurrent Payments	4,282	3,470	6,431	85	11,657	4,461	4,597
Sale of Goods and Services from Contracts with Customers	26	6	27	350	27	28	29
Grants and Contributions Revenue	131	128	199	55	205	210	217
Interest Revenue	16	16	16	-	16	16	16
Other Income	0	40	0	-100	0	0	0
<b>Total Income</b>	<b>4,455</b>	<b>3,660</b>	<b>6,673</b>	<b>82</b>	<b>11,905</b>	<b>4,715</b>	<b>4,859</b>
<b>Expenses</b>							
Employee Expenses	2,403	1,897	3,366	77	4,500	2,576	2,607
Supplies and Services	2,052	1,804	3,317	84	7,414	2,140	2,253
Depreciation and Amortisation	364	164	707	331	486	391	391
<b>Total Expenses</b>	<b>4,819</b>	<b>3,865</b>	<b>7,390</b>	<b>91</b>	<b>12,400</b>	<b>5,107</b>	<b>5,251</b>
<b>Operating Result</b>	<b>-364</b>	<b>-205</b>	<b>-717</b>	<b>-250</b>	<b>-495</b>	<b>-392</b>	<b>-392</b>
<b>Total Comprehensive Result</b>	<b>-364</b>	<b>-205</b>	<b>-717</b>	<b>-250</b>	<b>-495</b>	<b>-392</b>	<b>-392</b>

**Table 5: ACT Electoral Commission: Balance Sheet (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var % at	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Current Assets</b>							
Cash and Cash Equivalents	1,436	1,551	826	-47	812	798	783
Receivables	39	26	26	-	26	26	26
Other Assets	7	0	0	-	0	0	0
<b>Total Current Assets</b>	<b>1,482</b>	<b>1,577</b>	<b>852</b>	<b>-46</b>	<b>838</b>	<b>824</b>	<b>809</b>
<b>Non-Current Assets</b>							
Intangible Assets	1,016	464	1,739	275	1,253	862	471
Capital Works in Progress	481	1,058	0	-100	0	0	0
<b>Total Non-Current Assets</b>	<b>1,497</b>	<b>1,522</b>	<b>1,739</b>	<b>14</b>	<b>1,253</b>	<b>862</b>	<b>471</b>
<b>TOTAL ASSETS</b>	<b>2,979</b>	<b>3,099</b>	<b>2,591</b>	<b>-16</b>	<b>2,091</b>	<b>1,686</b>	<b>1,280</b>
<b>Current Liabilities</b>							
Payables	328	219	200	-9	181	162	143
Employee Benefits	620	636	608	-4	622	627	632
<b>Total Current Liabilities</b>	<b>948</b>	<b>855</b>	<b>808</b>	<b>-5</b>	<b>803</b>	<b>789</b>	<b>775</b>
<b>Non-Current Liabilities</b>							
Employee Benefits	35	18	19	6	19	20	20
<b>Total Non-Current Liabilities</b>	<b>35</b>	<b>18</b>	<b>19</b>	<b>6</b>	<b>19</b>	<b>20</b>	<b>20</b>
<b>TOTAL LIABILITIES</b>	<b>983</b>	<b>873</b>	<b>827</b>	<b>-5</b>	<b>822</b>	<b>809</b>	<b>795</b>
<b>NET ASSETS</b>	<b>1,996</b>	<b>2,226</b>	<b>1,764</b>	<b>-21</b>	<b>1,269</b>	<b>877</b>	<b>485</b>
<b>Equity</b>							
Accumulated Funds	1,996	2,226	1,764	-21	1,269	877	485
<b>TOTAL EQUITY</b>	<b>1,996</b>	<b>2,226</b>	<b>1,764</b>	<b>-21</b>	<b>1,269</b>	<b>877</b>	<b>485</b>

**Table 6: ACT Electoral Commission: Statement of Changes in Equity (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Opening Equity</b>							
Opening Accumulated Funds	1,752	2,001	2,226	11	1,764	1,269	877
<b>Balance at the Start of the Reporting Period</b>	<b>1,752</b>	<b>2,001</b>	<b>2,226</b>	<b>11</b>	<b>1,764</b>	<b>1,269</b>	<b>877</b>
<b>Comprehensive Income</b>							
Operating Result	-364	-205	-717	-250	-495	-392	-392
<b>Total Comprehensive Result</b>	<b>-364</b>	<b>-205</b>	<b>-717</b>	<b>-250</b>	<b>-495</b>	<b>-392</b>	<b>-392</b>
<b>Transactions Involving Owners Affecting Accumulated</b>							
Capital Injections	608	430	255	-41	0	0	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>608</b>	<b>430</b>	<b>255</b>	<b>-41</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	1,996	2,226	1,764	-21	1,269	877	485
<b>Balance at the end of the Reporting Period</b>	<b>1,996</b>	<b>2,226</b>	<b>1,764</b>	<b>-21</b>	<b>1,269</b>	<b>877</b>	<b>485</b>

**Table 7: ACT Electoral Commission: Cash Flow Statement (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Controlled Recurrent Payments	4,282	3,470	6,431	85	11,657	4,461	4,597
Sale of Goods and Services from Contracts with Customers	25	5	26	420	26	27	28
Interest Receipts	16	16	16	-	16	16	16
Other	0	40	0	-100	0	0	0
<b>Total Receipts from Operating Activities</b>	<b>4,323</b>	<b>3,531</b>	<b>6,473</b>	<b>83</b>	<b>11,699</b>	<b>4,504</b>	<b>4,641</b>
<b>Payments</b>							
Employee Payments	2,416	1,866	3,411	83	4,504	2,588	2,620
Supplies and Services	1,921	1,676	3,118	86	7,209	1,930	2,036
<b>Total Payments from Operating Activities</b>	<b>4,337</b>	<b>3,542</b>	<b>6,529</b>	<b>84</b>	<b>11,713</b>	<b>4,518</b>	<b>4,656</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>-14</b>	<b>-11</b>	<b>-56</b>	<b>-409</b>	<b>-14</b>	<b>-14</b>	<b>-15</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
Purchase of Capital Works	608	430	924	115	0	0	0
<b>Total Payments from Investing Activities</b>	<b>608</b>	<b>430</b>	<b>924</b>	<b>115</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-608</b>	<b>-430</b>	<b>-924</b>	<b>-115</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	608	430	255	-41	0	0	0
<b>Total Receipts from Financing Activities</b>	<b>608</b>	<b>430</b>	<b>255</b>	<b>-41</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>							
Distributions to Government	1	0	0	-	0	0	0
Repayment of Borrowings	-1	0	0	-	0	0	0
<b>Total Payments from Financing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>608</b>	<b>430</b>	<b>255</b>	<b>-41</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>-14</b>	<b>-11</b>	<b>-725</b>	<b>#</b>	<b>-14</b>	<b>-14</b>	<b>-15</b>

<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>1,450</b>	<b>1,562</b>	<b>1,551</b>	<b>-1</b>	<b>826</b>	<b>812</b>	<b>798</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>1,436</b>	<b>1,551</b>	<b>826</b>	<b>-47</b>	<b>812</b>	<b>798</b>	<b>783</b>

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## Notes to the Controlled Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- controlled recurrent payments (CRP):
  - the decrease of \$0.812 million between the 2022-23 Budget and the 2022-23 estimated outcome is mainly due to the Commission having lower funding requirements than estimated. The Commission has rolled forward \$0.428 million of this funding into the 2023-24 budget to support the Commission's future operational requirements.
  - the increase of \$2.961 million in the 2023-24 Budget from the 2022-23 estimated outcome is mainly due to the Commission receiving additional funding to prepare for the October 2024 ACT Legislative Assembly elections.
- employee expenses:
  - the decrease of \$0.506 million between the 2022-23 Budget and the 2022-23 estimated outcome is mainly attributed to the Commission postponing the recruitment of additional staff while a review of its current and future workforce capabilities was completed to assist the Commission in developing a strong and capable workforce to deliver trusted, transparent, secure and accessible electoral services going forward.
  - the increase of \$1.469 million in the 2023-24 Budget from the 2022-23 estimated outcome is mainly due to the Commission receiving additional funding to prepare for the October 2024 ACT Legislative Assembly elections.
- supplies and services: the increase of \$1.513 million in the 2023-24 Budget from the 2022-23 estimated outcome is mainly due to the Commission receiving additional funding to prepare for the October 2024 ACT Legislative Assembly elections.
- depreciation and amortisation: the increase of \$0.543 million in the 2023-24 Budget from the 2022-23 estimated outcome is mainly due to the amortisation of enhancement to ICT systems the Commission has undertaken for the delivery of the October 2024 ACT Legislative Assembly elections.
- operating result: the negative operating result in all years largely reflects the impact of depreciation and amortisation of Commission assets.

### ***Balance Sheet***

- cash and cash equivalents: the decrease in \$0.725 million in the 2023-24 Budget from the 2022-23 estimated outcome is mainly attributed to the Commission utilising its cash reserves to fund enhancements to ICT systems utilised for the delivery of the ACT Legislative Assembly elections.
- intangible assets:
  - the decrease of \$0.552 million between the 2022-23 Budget and the 2022-23 estimated outcome is mainly due to the enhancement of ICT systems for the ACT Legislative Assembly elections being delayed.
  - the increase of \$1.275 million in the 2023-24 Budget from the 2022-23 estimated outcome is mainly due to the enhancement of ICT systems for the ACT Legislative Assembly elections.
- capital works in progress:
  - the increase of \$0.577 million between the 2022-23 Budget and the 2022-23 estimated outcome is mainly due to the enhancement of ICT systems for the ACT Legislative Assembly elections being delayed.
  - the decrease of \$1.058 million in the 2023-24 Budget from the 2022-23 estimated outcome is mainly due to the enhancement of ICT systems for the ACT Legislative Assembly elections.

### ***Statement of Changes in Equity and Cash Flow Statement***

Variations in these Statements are explained in the notes above.

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# ACT EXECUTIVE

## 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.

## 2023-24 Priorities

The ACT Executive will be leading the Government's agenda and continuing implementation of the Parliamentary and Governing Agreement for the 10th Legislative Assembly. The key focus for 2023-24 is to grow an increasingly diversified economy and deliver services and infrastructure for the fastest growing jurisdiction in the country. The Government is also providing assistance with current cost of living pressures for the most vulnerable in our community.

## Estimated Employment Level

Table 8: Estimated Employment Level

	2021-22 Actual Outcome <sup>1</sup>	2022-23 Budget <sup>2</sup>	2022-23 Estimated Outcome <sup>1</sup>	2023-24 Budget <sup>2</sup>
Staffing (FTE)	72	74	69	74

**Note(s):**

1. These figures relate to 30 June staffing levels.
2. These figures relate to estimated average annual staffing levels.

## Changes to Appropriation

**Table 2: Changes to Appropriation – Expenses on Behalf of the Territory (\$'000)**

	<b>2022-23 Estimated Outcome</b>	<b>2023-24 Budget</b>	<b>2024-25 Estimate</b>	<b>2025-26 Estimate</b>	<b>2026-27 Estimate</b>
<b>2022-23 Budget</b>	14,986	15,196	15,394	15,590	15,590
<b>2nd Appropriation</b>					
Revised Wage Parameters – Remuneration Tribunal Outcome	124	124	124	124	124
<b>2023-24 Budget Policy Decisions</b>					
Continuing the transition of our financial and reporting systems	0	-258	-265	-271	-279
<b>2023-24 Budget Technical Adjustments</b>					
Enterprise Agreement Bargaining and Pay Offer	0	261	466	640	660
Revised Indexation Parameters	0	0	0	0	212
Revised Superannuation Parameters	177	203	219	294	310
<b>2023-24 Budget</b>	<b>15,287</b>	<b>15,526</b>	<b>15,938</b>	<b>16,377</b>	<b>16,617</b>

**Table 3: Changes to Appropriation – Capital Injections, Territorial (\$'000)**

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>2022-23 Budget</b>	0	0	0	0	0
<b>2023-24 Budget Technical Adjustments</b>					
Enterprise Agreement Bargaining and Pay Offer	0	217	0	0	0
<b>2023-24 Budget</b>	0	217	0	0	0

## Financial Statements – Territorial

**Table 4: ACT Executive: Statement of Income and Expenses on behalf of the Territory (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>Income</b>							
Payment for Expenses on Behalf of the Territory	14,986	15,287	15,526	2	15,938	16,377	16,617
Grants and Contributions Revenue	1,858	1,911	2,226	16	2,240	2,253	2,265
<b>Total Income</b>	<b>16,844</b>	<b>17,198</b>	<b>17,752</b>	<b>3</b>	<b>18,178</b>	<b>18,630</b>	<b>18,882</b>
<b>Expenses</b>							
Employee Expenses	13,798	14,333	14,627	2	15,023	15,435	15,663
Supplies and Services	3,143	3,187	3,254	2	3,289	3,315	3,342
Depreciation and Amortisation	32	32	32	-	32	52	52
<b>Total Expenses</b>	<b>16,973</b>	<b>17,552</b>	<b>17,913</b>	<b>2</b>	<b>18,344</b>	<b>18,802</b>	<b>19,057</b>
<b>Operating Result</b>	<b>-129</b>	<b>-354</b>	<b>-161</b>	<b>55</b>	<b>-166</b>	<b>-172</b>	<b>-175</b>
<b>Total Comprehensive Result</b>	<b>-129</b>	<b>-354</b>	<b>-161</b>	<b>55</b>	<b>-166</b>	<b>-172</b>	<b>-175</b>

**Note:**

In all years the negative operating result and total comprehensive result reflect the impact of depreciation and the forecast movement in employee entitlements. The more pronounced 2022-23 estimated outcome negative result largely reflects the impact of salaries and wages and one-off living supplement payment following the Enterprise Bargaining Agreement being funded by capital injection to be paid in 2023-24.

**Table 5: ACT Executive: Statement of Assets and Liabilities on behalf of the Territory (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Current Assets</b>							
Cash and Cash Equivalents	350	460	460	-	460	460	460
Receivables	44	2	2	-	2	2	2
<b>Total Current Assets</b>	<b>394</b>	<b>462</b>	<b>462</b>	<b>-</b>	<b>462</b>	<b>462</b>	<b>462</b>
<b>Non-Current Assets</b>							
Property, Plant and Equipment	158	236	203	-14	170	117	64
Intangible Assets	2	4	4	-	4	4	4
<b>Total Non-Current Assets</b>	<b>160</b>	<b>240</b>	<b>207</b>	<b>-14</b>	<b>174</b>	<b>121</b>	<b>68</b>
<b>TOTAL ASSETS</b>	<b>554</b>	<b>702</b>	<b>669</b>	<b>-5</b>	<b>636</b>	<b>583</b>	<b>530</b>
<b>Current Liabilities</b>							
Payables	127	120	123	3	126	129	132
Employee Benefits	1,720	2,571	2,474	-4	2,599	2,710	2,825
<b>Total Current Liabilities</b>	<b>1,847</b>	<b>2,691</b>	<b>2,597</b>	<b>-3</b>	<b>2,725</b>	<b>2,839</b>	<b>2,957</b>
<b>Non-Current Liabilities</b>							
Employee Benefits	56	368	373	1	378	383	387
<b>Total Non-Current Liabilities</b>	<b>56</b>	<b>368</b>	<b>373</b>	<b>1</b>	<b>378</b>	<b>383</b>	<b>387</b>
<b>TOTAL LIABILITIES</b>	<b>1,903</b>	<b>3,059</b>	<b>2,970</b>	<b>-3</b>	<b>3,103</b>	<b>3,222</b>	<b>3,344</b>
<b>NET ASSETS</b>	<b>-1,349</b>	<b>-2,357</b>	<b>-2,301</b>	<b>2</b>	<b>-2,467</b>	<b>-2,639</b>	<b>-2,814</b>
<b>Equity</b>							
Accumulated Funds	-1,350	-2,358	-2,302	2	-2,468	-2,640	-2,815
Asset Revaluation Surplus	1	1	1	-	1	1	1
<b>TOTAL EQUITY</b>	<b>-1,349</b>	<b>-2,357</b>	<b>-2,301</b>	<b>2</b>	<b>-2,467</b>	<b>-2,639</b>	<b>-2,814</b>

**Table 6: ACT Executive: Statement of Changes in Equity on behalf of the Territory (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Opening Equity</b>							
Opening Accumulated Funds	-1,221	-2,004	-2,358	-18	-2,302	-2,468	-2,640
Opening Asset Revaluation Surplus	1	1	1	-	1	1	1
<b>Balance at the Start of the Reporting Period</b>	<b>-1,220</b>	<b>-2,003</b>	<b>-2,357</b>	<b>-18</b>	<b>-2,301</b>	<b>-2,467</b>	<b>-2,639</b>
<b>Comprehensive Income</b>							
Operating Result	-129	-354	-161	55	-166	-172	-175
<b>Total Comprehensive Result</b>	<b>-129</b>	<b>-354</b>	<b>-161</b>	<b>55</b>	<b>-166</b>	<b>-172</b>	<b>-175</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
Capital Injections	0	0	217	#	0	0	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>0</b>	<b>0</b>	<b>217</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	-1,350	-2,358	-2,302	2	-2,468	-2,640	-2,815
Closing Asset Revaluation Surplus	1	1	1	-	1	1	1
<b>Balance at the end of the Reporting Period</b>	<b>-1,349</b>	<b>-2,357</b>	<b>-2,301</b>	<b>2</b>	<b>-2,467</b>	<b>-2,639</b>	<b>-2,814</b>

**Table 7: ACT Executive: Cash Flow Statement on behalf of the Territory (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Payment for Expenses on Behalf of the Territory	14,986	15,287	15,526	2	15,938	16,377	16,617
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	103	103	103	-	103	103	103
<b>Total Receipts from Operating Activities</b>	<b>15,089</b>	<b>15,390</b>	<b>15,629</b>	<b>2</b>	<b>16,041</b>	<b>16,480</b>	<b>16,720</b>
<b>Payments</b>							
Employee Payments	13,730	14,040	14,744	5	14,918	15,344	15,569
Supplies and Services	1,256	1,247	999	-20	1,020	1,033	1,048
Goods and Services Tax Paid to Suppliers	103	103	103	-	103	103	103
<b>Total Payments from Operating Activities</b>	<b>15,089</b>	<b>15,390</b>	<b>15,846</b>	<b>3</b>	<b>16,041</b>	<b>16,480</b>	<b>16,720</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>-217</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	0	0	217	#	0	0	0
<b>Total Receipts from Financing Activities</b>	<b>0</b>	<b>0</b>	<b>217</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>0</b>	<b>0</b>	<b>217</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>350</b>	<b>460</b>	<b>460</b>	<b>-</b>	<b>460</b>	<b>460</b>	<b>460</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>350</b>	<b>460</b>	<b>460</b>	<b>-</b>	<b>460</b>	<b>460</b>	<b>460</b>

## Notes to the Territorial Budget Statements

Significant variations are as follows:

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

1. payment of expenses on behalf of the Territory (EBT):
  - the increase of \$0.301 million in the 2022-23 estimated outcome from the original budget largely due to increase in salaries and wages in line with the Enterprise Bargaining Agreement currently being negotiated and revised superannuation contribution.
  - the increase of \$0.239 million in the 2023-24 Budget from the 2022-23 estimated outcome includes additional amounts for salaries and wages in line with the Enterprise Bargaining Agreement currently being negotiated, offset by a reduction associated with the replacement of an intra directorate charging regime with a more efficient resources received free of charge model to support the *Continuing the transition of our financial and reporting systems* initiative.
2. grants and contributions revenue: the increase of \$0.315 million in the 2023-24 Budget from the 2022-23 estimated outcome reflects the inclusion of resources received free of charge associated with the *Continuing the transition of our financial and reporting system* initiative.
3. employee expenses: the increase of \$0.535 million in the 2022-23 estimated outcome from the original budget and the increase of \$0.294 million in the 2023-24 Budget from the 2022-23 estimated outcome is due to increase in salaries and wages in line with the Enterprise Bargaining Agreement currently being negotiated and revised superannuation contribution.

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

4. current and non-current employee benefits: the increase of \$1.163 million in the 2022-23 estimated outcome from the original budget is largely due to the impact of the increase in employee related expenses following the Enterprise Bargaining Agreement and the recognition of additional amounts related to termination and resettlement entitlements that accrue to some staff.

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

5. capital injections: the increase of \$0.217 million in the 2023-24 Budget from the 2022-23 estimated outcome is to fund the component of increased salaries and wages that relates to the 2022-23 year that will not be paid until the 2023-24 year in line with the Enterprise Bargaining Agreement currently being negotiated.

### ***Cash Flow Statement on behalf of the Territory***

Variations in the Cash Flow Statement reflect the variances explained in the notes above.



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# ACT INTEGRITY COMMISSION

## Purpose

The ACT Integrity Commission (the Commission) is established by the *Integrity Commission Act 2018* (the Act) and is an independent statutory authority. Under Section 23 of the Act, the Commission's functions primarily are to:

- investigate conduct that is alleged to be corrupt conduct;
- refer suspected instances of criminality or wrongdoing to the appropriate authority for further investigation and action;
- prevent corruption, including by:
  1. researching corrupt practices; and
  2. mitigating the risks of corruption.
- publish information about investigations conducted by the Commission, including lessons learned;
- provide education programs about the operation of this Act and the Commission, including providing advice, training and education services to:
  1. the Legislative Assembly and the public sector to increase capacity to prevent corrupt conduct;
  2. people who are required to report corrupt conduct under this Act; and
  3. the community about the detrimental effects of corruption on public administration and ways in which to assist in preventing corrupt conduct.
- foster public confidence in the Legislative Assembly and public sector.

Section 20 of the Act provides that the Commission consists of the Commissioner. The Commissioner is an independent officer of the ACT Legislative Assembly. Subject to the Act and to other Territory laws, the Commissioner has complete discretion in the exercise of the Commission's functions.

The Commissioner is assisted by staff employed under the *Public Sector Management Act 1994* and the *Integrity Commission Act 2018*. The staff of the Commission are not subject to direction from anyone other than the Commissioner or another member of staff of the Commission authorised by the Commissioner to give directions.

## 2023-24 Priorities

Priorities for the Commission in 2023-24 include:

- Conduct, finalise and report on corruption investigations undertaken by the Commission.
- Raise awareness and educate ACT directorates, strategic partners and the ACT community of the role, functions and powers of the Commission.
- Deepen cooperative arrangements with the ACT public sector to identify and mitigate corruption risk.
- Mature the Commission’s internal capabilities, including people, technology and practice.
- Address any requirements by government following the completion of the statutory review of the Act, including, operationalising any legislative changes arising from the review.
- Undertake organisational preparations for use of powers under the *Telecommunications (Access and Interception) Act 1997* in accordance with interim declaration arrangements, once declared by the Federal Attorney-General.

## Estimated Employment Level

Table 1: Estimated Employment Level

	2021-22 Actual Outcome	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget
Staffing (FTE) <sup>1</sup>	20.6	20.3	24.0 <sup>2</sup>	22.8

**Notes:**

1. Staffing (FTE) figures include the Integrity Commissioner’s position.
2. Figures are based on actual FTE on 7 June 2023.

## Changes to Appropriation

**Table 2: Changes to appropriation – Controlled Recurrent Payments (\$'000)**

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>2022-23 Budget</b>	6,869	6,341	6,445	6,561	6,561
<b>2nd Appropriation</b>					
Enterprise agreement bargaining and pay offer	55	64	119	166	213
<b>2023-24 Budget Policy Decisions</b>					
Investing in public services – Further increasing capacity of the ACT Integrity Commission	0	369	571	0	0
Enterprise agreement bargaining and pay offer	-55	10	10	8	-37
<b>2023-24 Budget Technical Adjustments</b>					
Revised superannuation parameters	-49	85	87	98	102
Estimated outcome - end of year estimate	-1,267	685	0	0	0
Remuneration Tribunal - Revised wage parameters	0	23	23	23	23
Revised economic parameters	0	0	0	0	114
<b>2023-24 Budget</b>	<b>5,553</b>	<b>7,577</b>	<b>7,255</b>	<b>6,856</b>	<b>6,976</b>

**Table 3: Changes to appropriation – Capital Injections, Controlled (\$'000)**

	<b>2022-23 Estimated Outcome</b>	<b>2023-24 Budget</b>	<b>2024-25 Estimate</b>	<b>2025-26 Estimate</b>	<b>2026-27 Estimate</b>
<b>2022-23 Budget</b>	1,121	0	0	0	0
<b>2023-24 Budget Policy Decisions</b>					
Enterprise agreement bargaining and pay offer	0	58	0	0	0
<b>2023-24 Budget Technical Adjustments</b>					
Estimated outcome - capital reprofiling	-975	975	0	0	0
<b>2023-24 Budget</b>	<b>146</b>	<b>1,033</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Financial Statements – Controlled (GGS)

Table 4: ACT Integrity Commission: Operating Statement (\$'000)

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>Income</b>							
Controlled Recurrent Payments	6,869	5,553	7,577	36	7,255	6,856	6,976
Interest Revenue	0	23	23	-	23	23	23
<b>Total Income</b>	<b>6,869</b>	<b>5,576</b>	<b>7,600</b>	<b>36</b>	<b>7,278</b>	<b>6,879</b>	<b>6,999</b>
<b>Expenses</b>							
Employee Expenses	3,407	3,820	3,970	4	4,250	3,850	3,905
Supplies and Services	3,238	1,812	3,296	82	2,741	2,745	2,913
Depreciation and Amortisation	545	331	743	124	695	695	695
Borrowing Costs	14	2	29	#	22	15	15
<b>Total Expenses</b>	<b>7,204</b>	<b>5,965</b>	<b>8,038</b>	<b>35</b>	<b>7,708</b>	<b>7,305</b>	<b>7,528</b>
<b>Operating Result</b>	<b>-335</b>	<b>-389</b>	<b>-438</b>	<b>-13</b>	<b>-430</b>	<b>-426</b>	<b>-529</b>
<b>Total Comprehensive Result</b>	<b>-335</b>	<b>-389</b>	<b>-438</b>	<b>-13</b>	<b>-430</b>	<b>-426</b>	<b>-529</b>

**Table 5: ACT Integrity Commission: Balance Sheet (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var % at	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Current Assets</b>							
Cash and Cash Equivalents	825	799	855	7	929	996	1 063
Receivables	16	39	39	-	39	39	39
Other Assets	73	107	107	-	107	107	107
<b>Total Current Assets</b>	<b>914</b>	<b>945</b>	<b>1,001</b>	<b>6</b>	<b>1,075</b>	<b>1,142</b>	<b>1,209</b>
<b>Non-Current Assets</b>							
Property, Plant and Equipment	3,308	1,942	2,767	42	2,184	1,601	1 018
Intangible Assets	580	31	369	#	257	145	33
<b>Total Non-Current Assets</b>	<b>3,888</b>	<b>1,973</b>	<b>3,136</b>	<b>59</b>	<b>2,441</b>	<b>1,746</b>	<b>1,051</b>
<b>TOTAL ASSETS</b>	<b>4,802</b>	<b>2,918</b>	<b>4,137</b>	<b>42</b>	<b>3,516</b>	<b>2,888</b>	<b>2,260</b>
<b>Current Liabilities</b>							
Payables	140	73	73	-	73	73	73
Lease Liabilities	210	29	199	586	206	213	220
Employee Benefits	552	680	631	-7	639	643	647
<b>Total Current Liabilities</b>	<b>902</b>	<b>782</b>	<b>903</b>	<b>15</b>	<b>918</b>	<b>929</b>	<b>940</b>
<b>Non-Current Liabilities</b>							
Lease Liabilities	728	26	529	#	323	110	0
Employee Benefits	75	55	55	-	55	55	55
<b>Total Non-Current Liabilities</b>	<b>803</b>	<b>81</b>	<b>584</b>	<b>621</b>	<b>378</b>	<b>165</b>	<b>55</b>
<b>TOTAL LIABILITIES</b>	<b>1,705</b>	<b>863</b>	<b>1,487</b>	<b>72</b>	<b>1,296</b>	<b>1,094</b>	<b>995</b>
<b>NET ASSETS</b>	<b>3,097</b>	<b>2,055</b>	<b>2,650</b>	<b>29</b>	<b>2,220</b>	<b>1,794</b>	<b>1,265</b>
<b>Equity</b>							
Accumulated Funds	3,097	2,055	2,650	29	2,220	1,794	1,265
<b>TOTAL EQUITY</b>	<b>3,097</b>	<b>2,055</b>	<b>2,650</b>	<b>29</b>	<b>2,220</b>	<b>1,794</b>	<b>1,265</b>

**Table 6: ACT Integrity Commission: Statement of Changes in Equity (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Opening Equity</b>							
Opening Accumulated Funds	2,311	2,298	2,055	-11	2,650	2,220	1,794
<b>Balance at the Start of the Reporting Period</b>	<b>2,311</b>	<b>2,298</b>	<b>2,055</b>	<b>-11</b>	<b>2,650</b>	<b>2,220</b>	<b>1,794</b>
<b>Comprehensive Income</b>							
Operating Result	-335	-389	-438	-13	-430	-426	-529
<b>Total Comprehensive Result</b>	<b>-335</b>	<b>-389</b>	<b>-438</b>	<b>-13</b>	<b>-430</b>	<b>-426</b>	<b>-529</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
Capital Injections	1,121	146	1,033	608	0	0	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>1,121</b>	<b>146</b>	<b>1,033</b>	<b>608</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	3,097	2,055	2,650	29	2,220	1,794	1,265
<b>Balance at the end of the Reporting Period</b>	<b>3,097</b>	<b>2,055</b>	<b>2,650</b>	<b>29</b>	<b>2,220</b>	<b>1,794</b>	<b>1,265</b>



**Table 7: ACT Integrity Commission: Cash Flow Statement (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Controlled Recurrent Payments	6,869	5,553	7,577	36	7,255	6,856	6,976
Interest Receipts	0	23	23	-	23	23	23
<b>Total Receipts from Operating Activities</b>	<b>6,869</b>	<b>5,576</b>	<b>7,600</b>	<b>36</b>	<b>7,278</b>	<b>6,879</b>	<b>6,999</b>
<b>Payments</b>							
Employee Payments	3,407	3,766	4,019	7	4,242	3,846	3,901
Supplies and Services	2,202	776	2,499	222	1,865	1,869	1,934
Borrowing Costs	29	29	22	-24	15	15	15
Other	850	850	863	2	876	876	876
<b>Total Payments from Operating Activities</b>	<b>6,488</b>	<b>5,421</b>	<b>7,403</b>	<b>37</b>	<b>6,998</b>	<b>6,606</b>	<b>6,726</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>381</b>	<b>155</b>	<b>197</b>	<b>27</b>	<b>280</b>	<b>273</b>	<b>273</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
Purchase of Property, Plant and Equipment	1,121	3	975	#	0	0	0
<b>Total Payments from Investing Activities</b>	<b>1,121</b>	<b>3</b>	<b>975</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-1,121</b>	<b>-3</b>	<b>-975</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	1,121	63	1,033	#	0	0	0
<b>Total Receipts from Financing Activities</b>	<b>1,121</b>	<b>63</b>	<b>1,033</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>							
Repayment of Lease Liabilities - Principal	192	192	199	4	206	206	206
<b>Total Payments from Financing Activities</b>	<b>192</b>	<b>192</b>	<b>199</b>	<b>4</b>	<b>206</b>	<b>206</b>	<b>206</b>
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>929</b>	<b>-129</b>	<b>834</b>	<b>747</b>	<b>-206</b>	<b>-206</b>	<b>-206</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>189</b>	<b>23</b>	<b>56</b>	<b>143</b>	<b>74</b>	<b>67</b>	<b>67</b>

<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>636</b>	<b>610</b>	<b>799</b>	<b>31</b>	<b>855</b>	<b>929</b>	<b>996</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>825</b>	<b>799</b>	<b>855</b>	<b>7</b>	<b>929</b>	<b>996</b>	<b>1,063</b>

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## Notes to the Controlled Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- controlled recurrent payments (CRP):
  - the decrease of \$1.316 million between the 2022-23 Budget and the 2022-23 estimated outcome is mainly due to the Commission having lower funding requirements in 2022-23 than estimated. The Commission has rolled forward \$0.685 million of this funding into the 2023-24 budget to support the Commission's future operational requirements.
  - the increase of \$2.024 million in the 2023-24 Budget from the 2022-23 estimated outcome is mainly due to additional non-ongoing funding provided by the Government to support the Commission's current operational requirements (\$0.369 million), unspent funding rolled forward from 2022-23 (\$0.685 million), and receipt of the Commission's full base budget.
- supplies and services:
  - the decrease of \$1.426 million between the 2022-23 Budget and the 2022-23 estimated outcome is mainly due to delays in establishing the Commission's telephone interception capabilities and independent ICT network. The Commission delayed the implementation of its independent ICT network to review the scope of the project, to ensure the Commission's requirements are well defined prior to approaching the market for service providers.
  - The increase of \$2.024 million in the 2023-24 Budget from the 2022-23 estimated outcome is mainly due to unspent funding rolled forward from 2022-23 (\$0.685 million), and the establishment of the Commission's telephone interception capabilities and independent ICT network.

### ***Balance Sheet***

- property, plant and equipment:
  - the decrease of \$1.366 million between the 2022-23 Budget and the 2022-23 estimated outcome is mainly due to the Commission reviewing the equipment required to establish its independent ICT network and telephone interception capabilities.
  - The increase of \$0.825 million in the 2023-24 Budget from the 2022-23 estimated outcome is mainly due to the acquisition of equipment to establish the Commission's independent ICT network and telephone interception capabilities.

- intangible assets: the decrease of \$0.549 million between the 2022-23 Budget and the 2022-23 estimated outcome is mainly due to the Commission delaying the implementation of its independent ICT network to review the scope of the project, to ensure the Commission's requirements are well defined prior to approaching the market for service providers.
- lease liabilities (non-current):
  - the decrease of \$0.702 million between the 2022-23 Budget and the 2022-23 estimated outcome is mainly due to the Commission reviewing the equipment required to establish its independent ICT network and telephone interception capabilities.
  - the increase of \$0.503 million in the 2023-24 Budget from the 2022-23 estimated outcome is mainly due to the leasing of equipment to establish the Commission's independent ICT network and telephone interception capabilities.

### ***Statement of Changes in Equity and Cash Flow Statement***

Variations in these Statements are explained in the notes above.

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# AUDITOR-GENERAL

## Purpose

The ACT Auditor-General (Auditor-General) is an independent Officer of the ACT Legislative Assembly. The ACT Audit Office (Audit Office) supports the Auditor-General in carrying out his activities.

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

The *Auditor-General Act 1996* provides the Auditor-General with complete discretion in selecting audit topics and performing audits. The Auditor-General makes recommendations to ACT Government agencies and ACT Legislative Assembly committees on how improvements could be made to services and programs provided by the ACT public sector.

The Auditor-General also responds to representations and public interest disclosures made by members of the ACT Legislative Assembly and ACT community.

## 2023-24 Priorities

The main priorities of the ACT Audit Office for 2023-24 include:

- completing a planned program of performance audits which meets the expectations of the ACT Legislative Assembly and ACT community;
- completing an annual program of audits of financial statements and limited assurance engagements of statements of performance within required timeframes including completing the summary reports on the results of these engagements;
- completing performance audits and financial audits in accordance with professional auditing requirements and maintaining compliance with the quality control standards and addressing any recommendations from quality assurance reviews of audit files; and
- responding to representations and public interest disclosures made by members of the ACT Legislative Assembly and ACT community.

## Estimated Employment Level

Table 1: Estimated Employment Level

	2021-22 Actual Outcome	2022-23 Budget	2022-23 Estimated Outcome <sup>1</sup>	2023-24 Budget <sup>2</sup>
Staffing (FTE)	45	48	46 <sup>1</sup>	47 <sup>2</sup>

**Note(s):**

1. The 2022-23 Estimated Outcome is less than the budget mainly due to the staff turnover.
2. The 2023-24 Budget reflects the estimated staffing positions.

## Strategic Objectives

The Audit Office priorities are governed by the *Auditor General Act*. The Office plans to achieve these priorities through:

- completion of audits efficiently and effectively in accordance with professional auditing requirements;
- provision of informative and evidenced-based reports to the ACT Legislative Assembly on the results of performance audits, financial audits and other reviews;
- provision of advice and briefings to ACT Legislative Assembly committees, including the Standing Committee on Public Accounts; and improvement in performance by:
- reviewing the results of accountability indicators against targets reported in the Audit Office's statement of performance;
- continuing to address recommendations from internal audits and quality control reviews of performance audit and financial audit work;
- providing learning and development opportunities to staff; and
- addressing feedback provided in surveys by audited agencies and Audit Office staff.

## Changes to Appropriation

**Table 2: Changes to appropriation – Controlled Recurrent Payments (\$'000)**

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>2022-23 Budget</b>	4,064	3,985	3,762	2,953	2,802
<b>2023-24 Budget Policy Decisions</b>					
Workers Compensation Savings	0	-8	0	0	0
<b>2023-24 Budget Technical Adjustments</b>					
Additional enterprise agreement bargaining adjustment - Birthing Leave	0	16	17	18	18
Enterprise agreement bargaining and pay offer	0	190	356	501	508
Revised Indexation Parameters	0	-6	-12	-13	-78
Superannuation Round Robin	-3	-7	-12	-11	-15
<b>2023-24 Budget</b>	<b>4,061</b>	<b>4,170</b>	<b>4,111</b>	<b>3,448</b>	<b>3,235</b>



**Table 3: Changes to appropriation – Capital Injections, Controlled (\$'000)**

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>2022-23 Budget</b>	0	0	0	0	0
<b>2023-24 Budget Technical Adjustments</b>					
Enterprise agreement bargaining and pay offer	0	92	0	0	0
Enterprise agreement bargaining - Cost of Living	0	74	0	0	0
<b>2023-24 Budget</b>	<b>0</b>	<b>166</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Financial Statements– Controlled (GGS)

**Table 4: Auditor-General: Operating Statement (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>Income</b>							
Controlled Recurrent Payments	4,064	4,061	4,170	3	4,111	3,448	3,235
Sale of Goods and Services from Contracts with Customers	5,892	5,892	6,018	2	6,227	6,451	6,662
Grants and Contributions Revenue	45	37	37	-	38	39	40
Interest Revenue	18	89	18	-80	18	18	18
<b>Total Income</b>	<b>10,019</b>	<b>10,079</b>	<b>10,243</b>	<b>2</b>	<b>10,394</b>	<b>9,956</b>	<b>9,955</b>
<b>Expenses</b>							
Employee Expenses	7,561	6,950	7,573	9	7,836	8,075	8,189
Supplies and Services	2,358	2,600	2,632	1	2,548	2,704	2,699
Depreciation and Amortisation	33	17	17	-	17	17	17
<b>Total Expenses</b>	<b>9,952</b>	<b>9,567</b>	<b>10,222</b>	<b>7</b>	<b>10,401</b>	<b>10,796</b>	<b>10,905</b>
<b>Operating Result</b>	<b>67</b>	<b>512</b>	<b>21</b>	<b>-96</b>	<b>-7</b>	<b>-840</b>	<b>-950</b>
<b>Other Comprehensive Income</b>							
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
<b>Total Comprehensive Result</b>	<b>67</b>	<b>512</b>	<b>21</b>	<b>-96</b>	<b>-7</b>	<b>-840</b>	<b>-950</b>

**Table 5: Auditor-General: Balance Sheet (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var % at	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Current Assets</b>							
Cash and Cash Equivalents	2,185	3,637	4,103	13	4,365	3,809	3,267
Receivables	1,304	1,187	1,068	-10	1,100	1,141	1,181
Other Assets	49	45	47	4	49	51	52
<b>Total Current Assets</b>	<b>3,538</b>	<b>4,869</b>	<b>5,218</b>	<b>7</b>	<b>5,514</b>	<b>5,001</b>	<b>4,500</b>
<b>Non-Current Assets</b>							
Property, Plant and Equipment	536	42	26	-38	9	61	45
<b>Total Non-Current Assets</b>	<b>536</b>	<b>42</b>	<b>26</b>	<b>-38</b>	<b>9</b>	<b>61</b>	<b>45</b>
<b>TOTAL ASSETS</b>	<b>4,074</b>	<b>4,911</b>	<b>5,244</b>	<b>7</b>	<b>5,523</b>	<b>5,062</b>	<b>4,545</b>
<b>Current Liabilities</b>							
Payables	244	786	797	1	811	824	838
Employee Benefits	2,321	2,007	2,129	6	2,389	2,741	3,070
Other Liabilities	54	83	87	5	89	92	94
<b>Total Current Liabilities</b>	<b>2,619</b>	<b>2,876</b>	<b>3,013</b>	<b>5</b>	<b>3,289</b>	<b>3,657</b>	<b>4,002</b>
<b>Non-Current Liabilities</b>							
Lease Liabilities	0	58	42	-28	26	10	70
Employee Benefits	265	194	219	13	245	272	300
Other Provisions	331	0	0	-	0	0	0
Other Liabilities	44	0	0	-	0	0	0
<b>Total Non-Current Liabilities</b>	<b>640</b>	<b>252</b>	<b>261</b>	<b>4</b>	<b>271</b>	<b>282</b>	<b>370</b>
<b>TOTAL LIABILITIES</b>	<b>3,259</b>	<b>3,128</b>	<b>3,274</b>	<b>5</b>	<b>3,560</b>	<b>3,939</b>	<b>4,372</b>
<b>NET ASSETS</b>	<b>815</b>	<b>1,783</b>	<b>1,970</b>	<b>10</b>	<b>1,963</b>	<b>1,123</b>	<b>173</b>
<b>Equity</b>							
Accumulated Funds	531	1,783	1,970	10	1,963	1,123	173
Asset Revaluation Surplus	284	0	0	-	0	0	0
<b>TOTAL EQUITY</b>	<b>815</b>	<b>1,783</b>	<b>1,970</b>	<b>10</b>	<b>1,963</b>	<b>1,123</b>	<b>173</b>

**Table 6: Auditor-General: Statement of Changes in Equity (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Opening Equity</b>							
Opening Accumulated Funds	464	1,271	1,783	40	1,970	1,963	1,123
Opening Asset Revaluation Surplus	284	0	0	-	0	0	0
<b>Balance at the Start of the Reporting Period</b>	<b>748</b>	<b>1,271</b>	<b>1,783</b>	<b>40</b>	<b>1,970</b>	<b>1,963</b>	<b>1,123</b>
<b>Comprehensive Income</b>							
Operating Result	67	512	21	-96	-7	-840	-950
<b>Total Comprehensive Result</b>	<b>67</b>	<b>512</b>	<b>21</b>	<b>-96</b>	<b>-7</b>	<b>-840</b>	<b>-950</b>
<b>Movement in Asset Revaluation Surplus</b>							
<b>Total Movement in Reserves Transactions Involving Owners Affecting Accumulated</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital Injections	0	0	166	#	0	0	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>0</b>	<b>0</b>	<b>166</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	531	1,783	1,970	10	1,963	1,123	173
Closing Asset Revaluation Surplus	284	0	0	-	0	0	0
<b>Balance at the end of the Reporting Period</b>	<b>815</b>	<b>1,783</b>	<b>1,970</b>	<b>10</b>	<b>1,963</b>	<b>1,123</b>	<b>173</b>

**Table 7: Auditor-General: Cash Flow Statement (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Controlled Recurrent Payments	4,064	4,061	4,170	3	4,111	3,448	3,235
Sale of Goods and Services from Contracts with Customers	5,840	5,543	6,133	11	6,191	6,583	6,791
Interest Receipts	18	89	18	-80	18	18	18
Goods and Services Tax Collected from Customers	250	250	254	2	261	261	261
<b>Total Receipts from Operating Activities</b>	<b>10,172</b>	<b>9,943</b>	<b>10,575</b>	<b>6</b>	<b>10,581</b>	<b>10,310</b>	<b>10,305</b>
<b>Payments</b>							
Employee Payments	7,209	6,774	7,312	8	7,523	7,776	7,909
Supplies and Services	2,406	2,667	2,710	2	2,537	2,783	2,708
Goods and Services Tax Paid to the Australian Taxation Office	89	87	90	3	95	95	94
Goods and Services Tax Paid to Suppliers	161	161	163	1	164	164	164
<b>Total Payments from Operating Activities</b>	<b>9,865</b>	<b>9,689</b>	<b>10,275</b>	<b>6</b>	<b>10,319</b>	<b>10,818</b>	<b>10,875</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>307</b>	<b>254</b>	<b>300</b>	<b>18</b>	<b>262</b>	<b>-508</b>	<b>-570</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
<b>Total Receipts from Investing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>							
Purchase of Property, Plant and Equipment	200	-15	-16	-7	-16	32	32
<b>Total Payments from Investing Activities</b>	<b>200</b>	<b>-15</b>	<b>-16</b>	<b>-7</b>	<b>-16</b>	<b>32</b>	<b>32</b>
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-200</b>	<b>15</b>	<b>16</b>	<b>7</b>	<b>16</b>	<b>-32</b>	<b>-32</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	0	0	166	#	0	0	0
<b>Total Receipts from Financing Activities</b>	<b>0</b>	<b>0</b>	<b>166</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>Payments</b>							
Repayment of Lease Liabilities - Principal	0	0	16	#	16	16	-60
<b>Total Payments from Financing Activities</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>#</b>	<b>16</b>	<b>16</b>	<b>-60</b>
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>#</b>	<b>-16</b>	<b>-16</b>	<b>60</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>107</b>	<b>269</b>	<b>466</b>	<b>73</b>	<b>262</b>	<b>-556</b>	<b>-542</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>2,078</b>	<b>3,368</b>	<b>3,637</b>	<b>8</b>	<b>4,103</b>	<b>4,365</b>	<b>3,809</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>2,185</b>	<b>3,637</b>	<b>4,103</b>	<b>13</b>	<b>4,365</b>	<b>3,809</b>	<b>3,267</b>

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- Employee Expenses
  - The 2022-23 estimated outcome is less than the 2022-23 Budget by \$0.611 million. This is mainly due to vacant positions as a result of staff turnover and non-availability of suitable candidates to fill some of the positions.
  - The increase of \$0.623 million in the 2023-24 Budget from the 2022-23 estimated outcome reflects the cost of staff using full budgeted staffing and expected pay increases under the new Enterprise Agreement.
- Supplies and Services
  - The 2022-23 estimated outcome is more than the 2022-23 Budget by \$0.242 million. This is mainly due to the estimated overspend in contractor expenses and other minor overheads.

### ***Balance Sheet***

- Cash and Cash Equivalents
  - The increase in 2022-23 estimated Cash and Cash Equivalents compared to 2022-23 Budget estimated outcome by \$1.452 million is mainly due to better estimated operating performance in 2022-23 and higher opening balance.
  - The increase of \$0.466 million in the 2023-24 Budget from the 2022-23 estimated outcome reflects the higher opening balance.

### ***Statement of Changes in Equity and Cash Flow Statement***

Variations in these Statements are explained in the notes above.

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# OFFICE OF THE LEGISLATIVE ASSEMBLY

## 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.

## 2023-24 Priorities

Priorities for the Office in 2023-24 include:

- commence preliminary work relating to an upgrade of the Legislative Assembly public entrance;
- finalise the review of the Assembly's standing orders and continuing resolutions;
- implementation of Audit and Risk committee recommendations concerning protective security; and
- continue the digital transformation agenda particularly in relation to supporting the Chamber and committees.

## Estimated Employment Level

Table 1: Estimated Employment Level

	2021-22 Actual Outcome	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget
Controlled Staffing (FTE)	53	58	56 <sup>1</sup>	58
Territorial Staffing (FTE)	37	N/A <sup>1</sup>	38	N/A <sup>2</sup>

**Note(s):**

1. The Estimated Outcome is based on actual FTE on 31 May 2023 and estimated staff movements.
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.

## Changes to Appropriation

**Table 2: Changes to appropriation – Controlled Recurrent Payments (\$'000)**

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>2022-23 Budget</b>	10,984	11,224	11,474	11,709	11,709
<b>2nd Appropriation</b>					
Remuneration Tribunal - Clerk	9	9	9	10	10
Enterprise agreement bargaining and pay offer	174	208	380	526	671
<b>2023-24 Budget Policy Decisions</b>					
Investing in our digital future – ICT costs and services	0	-741	-761	-781	-802
Enterprise agreement bargaining and pay offer	91	208	380	521	529
<b>2023-24 Budget Technical Adjustments</b>					
Enterprise agreement bargaining and pay offer	-265	-192	-363	-508	-653
Revised Indexation Parameters	0	0	0	0	188
Revised Superannuation Parameters	2	-8	-35	-39	-54
<b>2023-24 Budget</b>	<b>10,995</b>	<b>10,708</b>	<b>11,084</b>	<b>11,438</b>	<b>11,598</b>

**Table 3: Changes to Appropriation – Expenses on Behalf of the Territory (\$'000)**

	<b>2022-23 Estimated Outcome</b>	<b>2023-24 Budget</b>	<b>2024-25 Estimate</b>	<b>2025-26 Estimate</b>	<b>2026-27 Estimate</b>
<b>2022-23 Budget</b>	9,564	9,695	10,525	10,649	10,649
<b>2nd Appropriation</b>					
Remuneration Tribunal - Members	127	131	136	141	146
Enterprise agreement bargaining and pay offer	155	199	387	535	682
<b>2023-24 Budget Policy Decisions</b>					
Enterprise agreement bargaining and pay offer	87	214	414	565	573
<b>2023-24 Budget Technical Adjustments</b>					
Enterprise agreement bargaining and pay offer	-242	-199	-387	-535	-682
Revised Indexation Parameters	0	0	0	0	127
<b>2023-24 Budget</b>	<b>9,691</b>	<b>10,040</b>	<b>11,075</b>	<b>11,355</b>	<b>11,495</b>

**Table 4: Changes to appropriation – Capital Injections, Controlled (\$'000)**

	<b>2022-23 Estimated Outcome</b>	<b>2023-24 Budget</b>	<b>2024-25 Estimate</b>	<b>2025-26 Estimate</b>	<b>2026-27 Estimate</b>
<b>2022-23 Budget</b>	35	35	35	35	35
<b>2023-24 Budget Technical Adjustments</b>					
Enterprise agreement bargaining and pay offer	0	191	0	0	0
<b>2023-24 Budget</b>	<b>35</b>	<b>226</b>	<b>35</b>	<b>35</b>	<b>35</b>

**Table 5: Changes to appropriation – Capital Injections, Territorial (\$'000)**

	<b>2022-23 Estimated Outcome</b>	<b>2023-24 Budget</b>	<b>2024-25 Estimate</b>	<b>2025-26 Estimate</b>	<b>2026-27 Estimate</b>
<b>2022-23 Budget</b>	<b>299</b>	<b>307</b>	<b>315</b>	<b>323</b>	<b>330</b>
<b>2023-24 Budget Policy Decisions</b>					
Better community infrastructure – Public building upgrades	0	90	0	0	0
<b>2023-24 Budget Technical Adjustments</b>					
Enterprise agreement bargaining and pay offer	0	174	0	0	0
<b>2023-24 Budget</b>	<b>299</b>	<b>571</b>	<b>315</b>	<b>323</b>	<b>330</b>

## Financial Statements – Controlled (GGS)

Table 6: Office of the Legislative Assembly: Operating Statement (\$'000)

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>Income</b>							
Controlled Recurrent Payments	10,984	10,995	10,708	-3	11,084	11,438	11,598
Grants and Contributions Revenue	520	520	1,261	143	1,281	1,301	1,322
Interest Revenue	43	43	44	2	45	46	47
Other Income	335	335	48	-86	49	51	53
<b>Total Income</b>	<b>11,882</b>	<b>11,893</b>	<b>12,061</b>	<b>1</b>	<b>12,459</b>	<b>12,836</b>	<b>13,020</b>
<b>Expenses</b>							
Employee Expenses	8,004	8,234	8,157	-1	8,455	8,667	8,749
Supplies and Services	3,935	3,985	4,067	2	4,174	4,301	4,396
Depreciation and Amortisation	294	294	294	-	294	294	294
Borrowing Costs	2	2	2	-	2	2	2
Other Expenses	3	3	3	-	3	3	3
<b>Total Expenses</b>	<b>12,238</b>	<b>12,518</b>	<b>12,523</b>	<b>..</b>	<b>12,928</b>	<b>13,267</b>	<b>13,444</b>
<b>Operating Result</b>	<b>-356</b>	<b>-625</b>	<b>-462</b>	<b>26</b>	<b>-469</b>	<b>-431</b>	<b>-424</b>
<b>Other Comprehensive Income</b>							
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
Other Movements	75	75	75	-	75	75	75
<b>Total Other Comprehensive Result</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>-</b>	<b>75</b>	<b>75</b>	<b>75</b>
<b>Total Comprehensive Result</b>	<b>-281</b>	<b>-550</b>	<b>-387</b>	<b>30</b>	<b>-394</b>	<b>-356</b>	<b>-349</b>

**Table 7: Office of the Legislative Assembly: Balance Sheet (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var % at	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Current Assets</b>							
Cash and Cash Equivalents	3,250	2,489	2,474	-1	2,457	2,437	2,416
Receivables	21	22	19	-14	16	13	10
Other Assets	71	55	52	-5	49	46	43
<b>Total Current Assets</b>	<b>3,342</b>	<b>2,566</b>	<b>2,545</b>	<b>-1</b>	<b>2,522</b>	<b>2,496</b>	<b>2,469</b>
<b>Non-Current Assets</b>							
Property, Plant and Equipment	2,632	2,565	2,526	-2	2,487	2,448	2,409
Intangible Assets	266	139	139	-	139	139	139
<b>Total Non-Current Assets</b>	<b>2,898</b>	<b>2,704</b>	<b>2,665</b>	<b>-1</b>	<b>2,626</b>	<b>2,587</b>	<b>2,548</b>
<b>TOTAL ASSETS</b>	<b>6,240</b>	<b>5,270</b>	<b>5,210</b>	<b>-1</b>	<b>5,148</b>	<b>5,083</b>	<b>5,017</b>
<b>Current Liabilities</b>							
Payables	311	203	186	-8	169	152	135
Lease Liabilities	62	26	26	-	26	26	26
Employee Benefits	2,698	2,447	2,555	4	2,859	3,122	3,377
<b>Total Current Liabilities</b>	<b>3,071</b>	<b>2,676</b>	<b>2,767</b>	<b>3</b>	<b>3,054</b>	<b>3,300</b>	<b>3,538</b>
<b>Non-Current Liabilities</b>							
Employee Benefits	75	76	86	13	96	106	116
<b>Total Non-Current Liabilities</b>	<b>75</b>	<b>76</b>	<b>86</b>	<b>13</b>	<b>96</b>	<b>106</b>	<b>116</b>
<b>TOTAL LIABILITIES</b>	<b>3,146</b>	<b>2,752</b>	<b>2,853</b>	<b>4</b>	<b>3,150</b>	<b>3,406</b>	<b>3,654</b>
<b>NET ASSETS</b>	<b>3,094</b>	<b>2,518</b>	<b>2,357</b>	<b>-6</b>	<b>1,998</b>	<b>1,677</b>	<b>1,363</b>
<b>Equity</b>							
Accumulated Funds	2,114	1,542	1,381	-10	1,022	701	387
Asset Revaluation Surplus	980	976	976	-	976	976	976
<b>TOTAL EQUITY</b>	<b>3,094</b>	<b>2,518</b>	<b>2,357</b>	<b>-6</b>	<b>1,998</b>	<b>1,677</b>	<b>1,363</b>



**Table 8: Office of the Legislative Assembly: Statement of Changes in Equity (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Opening Equity</b>							
Opening Accumulated Funds	2,360	2,057	1,542	-25	1,381	1,022	701
Opening Asset Revaluation Surplus	980	976	976	-	976	976	976
<b>Balance at the Start of the Reporting Period</b>	<b>3,340</b>	<b>3,033</b>	<b>2,518</b>	<b>-17</b>	<b>2,357</b>	<b>1,998</b>	<b>1,677</b>
<b>Comprehensive Income</b>							
Operating Result	-356	-625	-462	26	-469	-431	-424
Other Movements	75	75	75	-	75	75	75
<b>Total Comprehensive Result</b>	<b>-281</b>	<b>-550</b>	<b>-387</b>	<b>30</b>	<b>-394</b>	<b>-356</b>	<b>-349</b>
<b>Movement in Asset Revaluation Surplus</b>							
<b>Total Movement in Reserves Transactions Involving Owners Affecting Accumulated</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital Injections	35	35	226	546	35	35	35
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>35</b>	<b>35</b>	<b>226</b>	<b>546</b>	<b>35</b>	<b>35</b>	<b>35</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	2,114	1,542	1,381	-10	1,022	701	387
Closing Asset Revaluation Surplus	980	976	976	-	976	976	976
<b>Balance at the end of the Reporting Period</b>	<b>3,094</b>	<b>2,518</b>	<b>2,357</b>	<b>-6</b>	<b>1,998</b>	<b>1,677</b>	<b>1,363</b>

**Table 9: Office of the Legislative Assembly: Cash Flow Statement (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Controlled Recurrent Payments	10,984	10,995	10,708	-3	11,084	11,438	11,598
Interest Receipts	43	43	44	2	45	46	47
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	254	254	254	-	254	254	254
Other	443	443	156	-65	157	159	161
<b>Total Receipts from Operating Activities</b>	<b>11,724</b>	<b>11,735</b>	<b>11,162</b>	<b>-5</b>	<b>11,540</b>	<b>11,897</b>	<b>12,060</b>
<b>Payments</b>							
Employee Payments	7,522	7,533	7,790	3	7,892	8,145	8,235
Supplies and Services	3,930	3,980	3,321	-17	3,408	3,515	3,589
Borrowing Costs	2	2	2	-	2	2	2
Goods and Services Tax Paid to Suppliers	223	223	223	-	223	223	223
Other	3	3	3	-	3	3	3
<b>Total Payments from Operating Activities</b>	<b>11,680</b>	<b>11,741</b>	<b>11,339</b>	<b>-3</b>	<b>11,528</b>	<b>11,888</b>	<b>12,052</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>44</b>	<b>-6</b>	<b>-177</b>	<b>#</b>	<b>12</b>	<b>9</b>	<b>8</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
<b>Total Receipts from Investing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>							
Purchase of Property, Plant and Equipment	35	35	35	-	35	35	35
<b>Total Payments from Investing Activities</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>-</b>	<b>35</b>	<b>35</b>	<b>35</b>
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-35</b>	<b>-35</b>	<b>-35</b>	<b>-</b>	<b>-35</b>	<b>-35</b>	<b>-35</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	35	35	226	546	35	35	35
<b>Total Receipts from Financing Activities</b>	<b>35</b>	<b>35</b>	<b>226</b>	<b>546</b>	<b>35</b>	<b>35</b>	<b>35</b>

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>Payments</b>							
Repayment of Lease Liabilities - Principal	29	29	29	-	29	29	29
<b>Total Payments from Financing Activities</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>-</b>	<b>29</b>	<b>29</b>	<b>29</b>
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>6</b>	<b>6</b>	<b>197</b>	<b>#</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>15</b>	<b>-35</b>	<b>-15</b>	<b>57</b>	<b>-17</b>	<b>-20</b>	<b>-21</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>3,235</b>	<b>2,524</b>	<b>2,489</b>	<b>-1</b>	<b>2,474</b>	<b>2,457</b>	<b>2,437</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>3,250</b>	<b>2,489</b>	<b>2,474</b>	<b>-1</b>	<b>2,457</b>	<b>2,437</b>	<b>2,416</b>

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- controlled recurrent payments (CRP): the decrease of \$0.287 million in the 2023-24 Budget from the 2022-23 estimated outcome is mainly due to the transfer of CRP to Digital, Data & Technology Solutions (DDTS) based on the *Investing in our digital future – ICT costs and services* initiative.
- grants and contributions revenue: the increase of \$0.741 million in the 2023-24 Budget from the 2022-23 estimated outcome and the original budget is mainly due to the estimated resources received free of charge from DDTS under the *Investing in our digital future – ICT costs and services* initiative.

### ***Balance Sheet***

- cash and cash equivalents: the decrease of \$0.761 million in the 2022-23 estimated outcome from the original budget reflects the impact of cash brought forward from prior year.

### ***Statement of Changes in Equity and Cash Flow Statement***

Variations in these Statements 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 (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>Income</b>							
Payment for Expenses on Behalf of the Territory	9,564	9,691	10,040	4	11,075	11,355	11,495
Grants and Contributions Revenue	441	441	445	1	441	441	441
<b>Total Income</b>	<b>10,005</b>	<b>10,132</b>	<b>10,485</b>	<b>3</b>	<b>11,516</b>	<b>11,796</b>	<b>11,936</b>
<b>Expenses</b>							
Employee Expenses	9,721	10,031	10,218	2	11,258	11,530	11,662
Supplies and Services	543	543	546	1	550	552	555
Depreciation and Amortisation	1,260	1,260	1,260	-	1,260	1,260	1,260
<b>Total Expenses</b>	<b>11,524</b>	<b>11,834</b>	<b>12,024</b>	<b>2</b>	<b>13,068</b>	<b>13,342</b>	<b>13,477</b>
<b>Operating Result</b>	<b>-1,519</b>	<b>-1,702</b>	<b>-1,539</b>	<b>10</b>	<b>-1,552</b>	<b>-1,546</b>	<b>-1,541</b>
<b>Other Comprehensive Income</b>							
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Result</b>	<b>-1,519</b>	<b>-1,702</b>	<b>-1,539</b>	<b>10</b>	<b>-1,552</b>	<b>-1,546</b>	<b>-1,541</b>

**Table 11: Office of the Legislative Assembly: Statement of Assets and Liabilities on behalf of the Territory (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Current Assets</b>							
Cash and Cash Equivalents	172	109	135	24	161	187	213
Receivables	21	7	8	14	9	10	11
<b>Total Current Assets</b>	<b>193</b>	<b>116</b>	<b>143</b>	<b>23</b>	<b>170</b>	<b>197</b>	<b>224</b>
<b>Non-Current Assets</b>							
Property, Plant and Equipment	33,584	35,189	34,146	-3	33,111	32,084	31,064
Capital Works in Progress	0	0	94	#	94	94	94
<b>Total Non-Current Assets</b>	<b>33,584</b>	<b>35,189</b>	<b>34,240</b>	<b>-3</b>	<b>33,205</b>	<b>32,178</b>	<b>31,158</b>
<b>TOTAL ASSETS</b>	<b>33,777</b>	<b>35,305</b>	<b>34,383</b>	<b>-3</b>	<b>33,375</b>	<b>32,375</b>	<b>31,382</b>
<b>Current Liabilities</b>							
Payables	95	15	15	-	15	15	15
Employee Benefits	847	1,352	1,397	3	1,625	1,847	2,064
<b>Total Current Liabilities</b>	<b>942</b>	<b>1,367</b>	<b>1,412</b>	<b>3</b>	<b>1,640</b>	<b>1,862</b>	<b>2,079</b>
<b>Non-Current Liabilities</b>							
Employee Benefits	3	1	2	100	3	4	5
<b>Total Non-Current Liabilities</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>100</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>TOTAL LIABILITIES</b>	<b>945</b>	<b>1,368</b>	<b>1,414</b>	<b>3</b>	<b>1,643</b>	<b>1,866</b>	<b>2,084</b>
<b>NET ASSETS</b>	<b>32,832</b>	<b>33,937</b>	<b>32,969</b>	<b>-3</b>	<b>31,732</b>	<b>30,509</b>	<b>29,298</b>
<b>Equity</b>							
Accumulated Funds	14,724	14,829	13,861	-7	12,624	11,401	10,190
Asset Revaluation Surplus	18,108	19,108	19,108	-	19,108	19,108	19,108
<b>TOTAL EQUITY</b>	<b>32,832</b>	<b>33,937</b>	<b>32,969</b>	<b>-3</b>	<b>31,732</b>	<b>30,509</b>	<b>29,298</b>

**Table 12: Office of the Legislative Assembly: Statement of Changes in Equity on behalf of the Territory (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Opening Equity</b>							
Opening Accumulated Funds	15,944	16,232	14,829	-9	13,861	12,624	11,401
Opening Asset Revaluation Surplus	18,108	19,108	19,108	-	19,108	19,108	19,108
<b>Balance at the Start of the Reporting Period</b>	<b>34,052</b>	<b>35,340</b>	<b>33,937</b>	<b>-4</b>	<b>32,969</b>	<b>31,732</b>	<b>30,509</b>
<b>Comprehensive Income</b>							
Operating Result	-1,519	-1,702	-1,539	10	-1,552	-1,546	-1,541
<b>Total Comprehensive Result</b>	<b>-1,519</b>	<b>-1,702</b>	<b>-1,539</b>	<b>10</b>	<b>-1,552</b>	<b>-1,546</b>	<b>-1,541</b>
<b>Transactions Involving Owners Affecting</b>							
Capital Injections	299	299	571	91	315	323	330
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>299</b>	<b>299</b>	<b>571</b>	<b>91</b>	<b>315</b>	<b>323</b>	<b>330</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	14,725	14,829	13,861	-7	12,624	11,401	10,190
Closing Asset Revaluation Surplus	18,108	19,108	19,108	-	19,108	19,108	19,108
<b>Balance at the end of the Reporting Period</b>	<b>32,833</b>	<b>33,937</b>	<b>32,969</b>	<b>-3</b>	<b>31,732</b>	<b>30,509</b>	<b>29,298</b>

**Table 13: Office of the Legislative Assembly: Cash Flow Statement on behalf of the Territory (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Payment for Expenses on Behalf of the Territory	9,564	9,691	10,040	4	11,075	11,355	11,495
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	24	24	24	-	24	24	24
Goods and Services Tax Collected from Customers	6	6	6	-	6	6	6
<b>Total Receipts from Operating Activities</b>	<b>9,594</b>	<b>9,721</b>	<b>10,070</b>	<b>4</b>	<b>11,105</b>	<b>11,385</b>	<b>11,525</b>
<b>Payments</b>							
Employee Payments	9,445	9,572	10,092	5	10,949	11,227	11,364
Supplies and Services	118	118	121	3	125	127	130
Goods and Services Tax Paid to Suppliers	5	5	5	-	5	5	5
<b>Total Payments from Operating Activities</b>	<b>9,568</b>	<b>9,695</b>	<b>10,218</b>	<b>5</b>	<b>11,079</b>	<b>11,359</b>	<b>11,499</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>26</b>	<b>26</b>	<b>-148</b>	<b>-669</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
<b>Payments</b>							
Purchase of Property, Plant and Equipment	129	129	137	6	137	145	152
Purchase of Capital Works	170	170	260	53	178	178	178
<b>Total Payments from Investing Activities</b>	<b>299</b>	<b>299</b>	<b>397</b>	<b>33</b>	<b>315</b>	<b>323</b>	<b>330</b>
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-299</b>	<b>-299</b>	<b>-397</b>	<b>-33</b>	<b>-315</b>	<b>-323</b>	<b>-330</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	299	299	571	91	315	323	330
<b>Total Receipts from Financing Activities</b>	<b>299</b>	<b>299</b>	<b>571</b>	<b>91</b>	<b>315</b>	<b>323</b>	<b>330</b>
<b>Payments</b>							
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>299</b>	<b>299</b>	<b>571</b>	<b>91</b>	<b>315</b>	<b>323</b>	<b>330</b>



	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Net Increase/(Decrease) in Cash and Cash Equivalents	26	26	26	-	26	26	26
Cash and Cash Equivalents at the Beginning of the Reporting Period	146	83	109	31	135	161	187
Cash and Cash Equivalents at the End of the Reporting Period	172	109	135	24	161	187	213

## **Notes to the Territorial Budget Statements**

Significant variations are as follows:

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

- payment of expenses on behalf of the Territory (EBT): the increase of \$0.349 million in the 2023-24 Budget from the 2022-23 estimated outcome is largely due to the expected level of employee expenses for members and their staff.

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

- property, plant and equipment: the increase of \$1.605 million in the 2022-23 estimated outcome from the original budget is mainly due to non-current asset revaluation increment and building improvements.
- employee benefits: the increase of \$0.505 million in the 2023-24 Budget from the 2022-23 estimated outcome reflects the forecast level of employee benefits.

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

Variations in these Statements are explained in the notes above.

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