



Australian Capital Territory

# Budget

## 2026–27

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### **Budget Statements A**

ACT Executive

ACT Integrity Commission

Auditor-General

Electoral Commissioner

Office of the Legislative Assembly



# Structure and Content of the 2026-27 Budget Papers

The 2026-27 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 2026-27 Budget and forward estimates for the General Government Sector, the Public Trading Enterprise sector and the total Territory Government. Details of the projected 2026-27 Budget results are provided, as well as background information on the development of the 2026-27 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of 2026-27 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

The ACT Government acknowledges the Ngunnawal people as traditional custodians of the ACT and recognises any other people or families with connection to the lands of the ACT and region.

We respect the Aboriginal and Torres Strait Islander people, particularly our Aboriginal and Torres Strait Islander staff, and their continuing culture and contribution they make to the Canberra region and the life of our city.

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Information about the directorate and an electronic version of this budget report can be found on the website <http://www.act.gov.au/budget>

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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.

## 2026-27 Priorities

The ACT Executive will be leading the Government's agenda with a focus on delivering services, housing and infrastructure for our community as well as implementing commitments made under the supply and confidence agreements for the 11th Assembly.

## Estimated Employment Levels

Table 1: Estimated Employment Levels

	2024-25 Actual Outcome <sup>1</sup>	2025-26 Budget <sup>2</sup>	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget <sup>2</sup>
Staffing (FTE)	63	65	65	65

**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)**

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2025-26 Budget</b>	16 001	16 244	15 701	15 947	15 958
<b>2026-27 Budget Technical Adjustments</b>					
Revised Indexation Parameters	0	0	0	0	220
Revised Superannuation Parameters	-479	-509	-356	-361	-365
Revised Wage Parameters	0	126	0	0	0
<b>2026-27 Budget</b>	<b>15 522</b>	<b>15 861</b>	<b>15 345</b>	<b>15 586</b>	<b>15 813</b>

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

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
2025-26 Budget	618	0	0	0	0
2026-27 Budget	618	0	0	0	0

## Financial Statements – Territorial

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

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Payment for Expenses on Behalf of the Territory	16 001	15 522	15 861	2	15 345	15 586	15 813
Grants and Contributions Income	2 375	2 375	2 386	..	2 381	2 452	2 452
<b>Total Income</b>	<b>18 376</b>	<b>17 897</b>	<b>18 247</b>	<b>2</b>	<b>17 726</b>	<b>18 038</b>	<b>18 265</b>
<b>Expenses</b>							
Employee Expenses	15 389	14 855	15 198	2	14 672	14 870	15 068
Supplies and Services	3 271	3 271	3 341	2	3 358	3 478	3 507
Depreciation and Amortisation	52	33	23	-30	20	19	18
<b>Total Expenses</b>	<b>18 712</b>	<b>18 159</b>	<b>18 562</b>	<b>2</b>	<b>18 050</b>	<b>18 367</b>	<b>18 593</b>
<b>Operating Result</b>	<b>-336</b>	<b>-262</b>	<b>-315</b>	<b>-20</b>	<b>-324</b>	<b>-329</b>	<b>-328</b>
Other Movements	0	12	2	-83	-53	-52	-52
<b>Total Comprehensive Result</b>	<b>-336</b>	<b>-250</b>	<b>-313</b>	<b>-25</b>	<b>-377</b>	<b>-381</b>	<b>-380</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.

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

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Current Assets</b>							
Cash and Cash Equivalents	911	940	322	-66	322	322	322
Receivables	0	2	2	-	2	2	2
Other Assets	0	8	8	-	8	8	8
<b>Total Current Assets</b>	<b>911</b>	<b>950</b>	<b>332</b>	<b>-65</b>	<b>332</b>	<b>332</b>	<b>332</b>
<b>Non-Current Assets</b>							
Property, Plant and Equipment	92	123	101	-18	80	61	43
<b>Total Non-Current Assets</b>	<b>92</b>	<b>123</b>	<b>101</b>	<b>-18</b>	<b>80</b>	<b>61</b>	<b>43</b>
<b>TOTAL ASSETS</b>	<b>1 003</b>	<b>1 073</b>	<b>433</b>	<b>-60</b>	<b>412</b>	<b>393</b>	<b>375</b>
<b>Current Liabilities</b>							
Payables	161	136	139	2	142	145	148
Employee Benefits	4 195	3 253	2 919	-10	3 268	3 623	3 978
<b>Total Current Liabilities</b>	<b>4 356</b>	<b>3 389</b>	<b>3 058</b>	<b>-10</b>	<b>3 410</b>	<b>3 768</b>	<b>4 126</b>
<b>Non-Current Liabilities</b>							
Employee Benefits	69	13	17	31	21	25	29
<b>Total Non-Current Liabilities</b>	<b>69</b>	<b>13</b>	<b>17</b>	<b>31</b>	<b>21</b>	<b>25</b>	<b>29</b>
<b>TOTAL LIABILITIES</b>	<b>4 425</b>	<b>3 402</b>	<b>3 075</b>	<b>-10</b>	<b>3 431</b>	<b>3 793</b>	<b>4 155</b>
<b>NET ASSETS</b>	<b>-3 422</b>	<b>-2 329</b>	<b>-2 642</b>	<b>-13</b>	<b>-3 019</b>	<b>-3 400</b>	<b>-3 780</b>
<b>Equity</b>							
Accumulated Funds	-3 422	-2 329	-2 642	-13	-3 019	-3 400	-3 780
<b>TOTAL EQUITY</b>	<b>-3 422</b>	<b>-2 329</b>	<b>-2 642</b>	<b>-13</b>	<b>-3 019</b>	<b>-3 400</b>	<b>-3 780</b>

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

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Opening Equity</b>							
Opening Accumulated Funds	-3 704	-2 697	-2 329	14	-2 642	-3 019	-3 400
<b>Balance at the Start of the Reporting Period</b>	<b>-3 704</b>	<b>-2 697</b>	<b>-2 329</b>	<b>14</b>	<b>-2 642</b>	<b>-3 019</b>	<b>-3 400</b>
<b>Comprehensive Income</b>							
Post Audit Adjustments	0	12	2	-83	- 53	- 52	- 52
Operating Result	-336	-262	-315	-20	-324	-329	-328
<b>Total Comprehensive Result</b>	<b>-336</b>	<b>-250</b>	<b>-313</b>	<b>-25</b>	<b>-377</b>	<b>-381</b>	<b>-380</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
Capital Injections	618	618	0	-100	0	0	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>618</b>	<b>618</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	-3 422	-2 329	-2 642	-13	-3 019	-3 400	-3 780
<b>Balance at the end of the Reporting Period</b>	<b>-3 422</b>	<b>-2 329</b>	<b>-2 642</b>	<b>-13</b>	<b>-3 019</b>	<b>-3 400</b>	<b>-3 780</b>

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

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Payment for Expenses on Behalf of the Territory	16 001	15 522	15 861	2	15 345	15 586	15 813
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>16 104</b>	<b>15 625</b>	<b>15 964</b>	<b>2</b>	<b>15 448</b>	<b>15 689</b>	<b>15 916</b>
<b>Payments</b>							
Employee Payments	15 134	14 655	15 553	6	14 397	14 589	14 787
Supplies and Services	867	867	926	7	948	997	1 026
Goods and Services Tax Paid to Suppliers	103	103	103	-	103	103	103
<b>Total Payments from Operating Activities</b>	<b>16 104</b>	<b>15 625</b>	<b>16 582</b>	<b>6</b>	<b>15 448</b>	<b>15 689</b>	<b>15 916</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>-618</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	618	618	0	-100	0	0	0
<b>Total Receipts from Financing Activities</b>	<b>618</b>	<b>618</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>618</b>	<b>618</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>618</b>	<b>618</b>	<b>-618</b>	<b>-200</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>293</b>	<b>322</b>	<b>940</b>	<b>192</b>	<b>322</b>	<b>322</b>	<b>322</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>911</b>	<b>940</b>	<b>322</b>	<b>-66</b>	<b>322</b>	<b>322</b>	<b>322</b>

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

Significant variations are as follows:

### **Balance Sheet**

- cash and cash equivalents
  - the decrease of \$0.618 million in the 2026-27 budget compared to the 2025-26 estimated outcome is mainly attributable to cash required in 2025-26 to cover additional pay period in that year.
- employee benefits (current)
  - the decrease of \$0.942 million in the 2025-26 estimated outcome compared to 2025-26 budget is mainly due to the flow-on impact of the adjustments associated with the 2024-25 audited financial outcomes.

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

Variations in these Statement are 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). The Commission consists of the commissioner who is an independent officer of the 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. The Commission is also responsible for administering the ***Public Interest Disclosure Act 2012 (PID Act)***. The PID Act provides a way for people to disclose wrongdoing in the public sector and protect whistleblowers who do so.

## Commission Functions

Under Section 23 of the Act, the Commission's functions 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:
  - researching corrupt practices; and
  - 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:
  - the Legislative Assembly and the public sector to increase capacity to prevent corrupt conduct;
  - people who are required to report corrupt conduct under this Act; and
  - 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.
- Under Sections 17A and 19 of the PID Act, the Commission's functions are to:
- Assess disclosures of disclosable conduct (s 17(A));

- Investigate or refer the public interest disclosures for investigation to an investigating entity (s 19).

## Strategic Objectives

- Increase the impact of the Commission's work through timely completion of assessments and investigations of corruption allegations, and engagement with Directorates, to prevent and address corruption risks.
- Deepen engagement and cooperative arrangements with the ACT public sector and other integrity bodies to facilitate and expedite the work of the Commission.
- Continuously improve organisational capabilities through investment in learning and development for Commission staff, including technology investments, to achieve efficiencies and evolve practices across all functions.
- Raise awareness and educate the ACT public sector and the public on the functions of the Commission to assist in preventing corrupt conduct.

## 2026-27 Priorities

- Assess and respond to corruption allegations in a timely manner.
- Conduct, finalise and report on corruption investigations undertaken by the Commission in a timely manner.
- Complete the Commission's inquiry into lobbying arrangements in the ACT to improve understanding of and mitigate risks associated with lobbying.
- Update or establish memoranda of understanding with relevant Directorates and agencies to facilitate cooperation, collaboration and ensure compliance with requirements to provide information to the Commission.
- Participate in law reform processes to address statutory defects in the Act that are impeding the functions of the Commission.
- Progress the establishment of permanent powers for the Commission under the *Telecommunications (Interception and Access) Act 1979* (TIA Act).
- Build capability in the use of the Commission's IT systems and infrastructure to harvest efficiencies and allow secure and sensitive data handling to be conducted in a protected environment.
- Use lessons learned from ACT and other integrity entity investigations to educate the ACT public sector and the public on how to identify, report and prevent corrupt conduct and disclosable conduct.

# Estimated Employment Levels

**Table 8: Estimated Employment Levels**

	<b>2024-25 Actual Outcome</b>	<b>2025-26 Budget</b>	<b>2025-26 Estimated Outcome <sup>2</sup></b>	<b>2026-27 Budget</b>
<b>Staffing (FTE) <sup>1</sup></b>	25.4	26.8	30.4	26.8

**Note(s):**

1. Staffing (FTE) figures include the Integrity Commissioner’s position.
2. The increase in FTE between the 2025-26 Budget and 2025-26 Estimated Outcome is due to the Commission using short term funding to support additional staffing, particularly in legal, investigative and assessment roles.

# Changes to Appropriation

Table 9: Changes to appropriation – Controlled Recurrent Payments (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2025-26 Budget</b>	9 417	7 948	8 075	8 199	8 334
<b>2026-27 Budget Policy Decisions</b>					
CMTEDD Direct Appropriation in accordance With ERC 2024-25 Decision	0	-20	-21	-21	-22
<b>2026-27 Budget Technical Adjustments</b>					
Estimated Outcome and Flow on Effects	-1 249	940	0	0	0
Revised Employee Expenses Estimates - Allocation of Central Wages Provision	0	43	0	0	0
<b>2026-27 Budget</b>	<b>8 168</b>	<b>8 911</b>	<b>8 054</b>	<b>8 178</b>	<b>8 312</b>

# Financial Statements

Table 10: ACT Integrity Commission: Operating Statement (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	9 417	8 168	8 911	9	8 054	8 178	8 312
Grants and Contributions Income	398	398	430	8	445	459	460
Interest Revenue	38	48	48	-	48	49	50
<b>Total Income</b>	<b>9 853</b>	<b>8 614</b>	<b>9 389</b>	<b>9</b>	<b>8 547</b>	<b>8 686</b>	<b>8 822</b>
<b>Expenses</b>							
Employee Expenses	5 883	5 344	6 045	13	5 564	5 634	5 706
Supplies and Services	3 944	3 238	3 318	2	2 947	3 014	3 078
Depreciation and Amortisation	310	366	335	-8	335	335	330
Borrowing Costs	15	3	15	400	15	15	15
<b>Total Expenses</b>	<b>10 152</b>	<b>8 951</b>	<b>9 713</b>	<b>9</b>	<b>8 861</b>	<b>8 998</b>	<b>9 129</b>
<b>Operating Result</b>	<b>-299</b>	<b>-337</b>	<b>-324</b>	<b>4</b>	<b>-314</b>	<b>-312</b>	<b>-307</b>
<b>Total Comprehensive Result</b>	<b>-299</b>	<b>-337</b>	<b>-324</b>	<b>4</b>	<b>-314</b>	<b>-312</b>	<b>-307</b>

**Table 11: ACT Integrity Commission: Balance Sheet (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Current Assets</b>							
Cash and Cash Equivalents	1 255	1 192	970	-19	969	1 018	1 067
Receivables	47	40	40	-	40	40	40
Other Assets	132	140	140	-	140	140	140
<b>Total Current Assets</b>	<b>1 434</b>	<b>1 372</b>	<b>1 150</b>	<b>-16</b>	<b>1 149</b>	<b>1 198</b>	<b>1 247</b>
<b>Non-Current Assets</b>							
Property, Plant and Equipment	1 287	1 331	1 025	-23	719	413	112
Intangible Assets	47	14	2	-86	0	0	0
<b>Total Non-Current Assets</b>	<b>1 334</b>	<b>1 345</b>	<b>1 027</b>	<b>-24</b>	<b>719</b>	<b>413</b>	<b>112</b>
<b>TOTAL ASSETS</b>	<b>2 768</b>	<b>2 717</b>	<b>2 177</b>	<b>-20</b>	<b>1 868</b>	<b>1 611</b>	<b>1 359</b>
<b>Current Liabilities</b>							
Payables	135	155	155	-	155	155	155
Lease Liabilities	11	11	11	-	11	11	11
Employee Benefits	687	716	544	-24	549	604	659
<b>Total Current Liabilities</b>	<b>833</b>	<b>882</b>	<b>710</b>	<b>-20</b>	<b>715</b>	<b>770</b>	<b>825</b>
<b>Non-Current Liabilities</b>							
Lease Liabilities	59	48	4	-92	4	4	4
Employee Benefits	94	57	57	-	57	57	57
<b>Total Non-Current Liabilities</b>	<b>153</b>	<b>105</b>	<b>61</b>	<b>-42</b>	<b>61</b>	<b>61</b>	<b>61</b>
<b>TOTAL LIABILITIES</b>	<b>986</b>	<b>987</b>	<b>771</b>	<b>-22</b>	<b>776</b>	<b>831</b>	<b>886</b>
<b>NET ASSETS</b>	<b>1 782</b>	<b>1 730</b>	<b>1 406</b>	<b>-19</b>	<b>1 092</b>	<b>780</b>	<b>473</b>
<b>Equity</b>							
Accumulated Funds	1 782	1 730	1 406	-19	1 092	780	473
<b>TOTAL EQUITY</b>	<b>1 782</b>	<b>1 730</b>	<b>1 406</b>	<b>-19</b>	<b>1 092</b>	<b>780</b>	<b>473</b>

**Table 12: ACT Integrity Commission: Statement of Changes in Equity (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Opening Equity</b>							
Opening Accumulated Funds	1 855	1 841	1 730	-6	1 406	1 092	780
<b>Balance at the Start of the Reporting Period</b>	<b>1 855</b>	<b>1 841</b>	<b>1 730</b>	<b>-6</b>	<b>1 406</b>	<b>1 092</b>	<b>780</b>
<b>Comprehensive Income</b>							
Operating Result	-299	-337	-324	4	-314	-312	-307
<b>Total Comprehensive Result</b>	<b>-299</b>	<b>-337</b>	<b>-324</b>	<b>4</b>	<b>-314</b>	<b>-312</b>	<b>-307</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
Capital Injections	226	226	0	-100	0	0	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>226</b>	<b>226</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	1 782	1 730	1 406	-19	1 092	780	473
<b>Balance at the end of the Reporting Period</b>	<b>1 782</b>	<b>1 730</b>	<b>1 406</b>	<b>-19</b>	<b>1 092</b>	<b>780</b>	<b>473</b>

**Table 13: ACT Integrity Commission: Cash Flow Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Controlled Recurrent Payments	9 417	8 168	8 911	9	8 054	8 178	8 312
Interest Receipts	38	48	48	-	48	49	50
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	187	187	155	-17	155	155	155
<b>Total Receipts from Operating Activities</b>	<b>9 642</b>	<b>8 403</b>	<b>9 114</b>	<b>8</b>	<b>8 257</b>	<b>8 382</b>	<b>8 517</b>
<b>Payments</b>							
Employee Payments	5 879	5 358	6 217	16	5 648	5 668	5 740
Supplies and Services	2 677	1 971	2 077	5	1 664	1 719	1 782
Borrowing Costs	15	3	15	400	15	15	15
Goods and Services Tax Paid to Suppliers	187	187	155	-17	155	155	155
Other	876	876	862	-2	766	766	766
<b>Total Payments from Operating Activities</b>	<b>9 634</b>	<b>8 395</b>	<b>9 326</b>	<b>11</b>	<b>8 248</b>	<b>8 323</b>	<b>8 458</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>8</b>	<b>8</b>	<b>-212</b>	<b>#</b>	<b>9</b>	<b>59</b>	<b>59</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
Purchase of Property, Plant and Equipment	5	5	5	-	5	5	5
<b>Total Payments from Investing Activities</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-5</b>	<b>-5</b>	<b>-5</b>	<b>-</b>	<b>-5</b>	<b>-5</b>	<b>-5</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	226	226	0	-100	0	0	0
<b>Total Receipts from Financing Activities</b>	<b>226</b>	<b>226</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>							

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Repayment of Lease Liabilities - Principal	5	5	5	-	5	5	5
<b>Total Payments from Financing Activities</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>221</b>	<b>221</b>	<b>-5</b>	<b>-102</b>	<b>-5</b>	<b>-5</b>	<b>-5</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>224</b>	<b>224</b>	<b>-222</b>	<b>-199</b>	<b>-1</b>	<b>49</b>	<b>49</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>1 031</b>	<b>968</b>	<b>1 192</b>	<b>23</b>	<b>970</b>	<b>969</b>	<b>1 018</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>1 255</b>	<b>1 192</b>	<b>970</b>	<b>-19</b>	<b>969</b>	<b>1 018</b>	<b>1 067</b>

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### Operating Statement

- Controlled Recurrent Payments:
  - the variance of \$1.249 million (13 percent) between the 2025-26 Budget and the 2025-26 Estimated Outcome is mainly due to the Commission having lower than anticipated funding requirements. This is largely attributable to delays in recruitment and the timing of operational activities, and does not represent a reduction in the Commission's overall resourcing requirements.
  - the increase of \$0.743 million (9 percent) between the 2025-26 Estimated Outcome and the 2026-27 Budget mainly relates to the deferral of \$0.940 million from the 2025-26 Budget into the 2026-27 Budget to support the Commission's future operational requirements.
- Employee Expenses:
  - the variance of \$0.539 million (9 percent) between the 2025-26 Estimated Outcome and the 2026-27 Budget is mainly reflects recruitment delays and workforce constraints, which temporarily reduced expenditure below planned levels.
  - The increase of \$0.701 million (13 percent) between the 2025-26 Estimated Outcome and the 2026-27 Budget reflects the filling of previously vacant positions; and the targeted use of short-term funding to support additional staffing, particularly in legal, investigative and assessment roles.
- Supplies and Services:
  - the variance of \$0.706 million (18 percent) between the 2025-26 Budget and the 2025-26 Estimated Outcome is primarily due to the delayed commencement of outsourced ICT arrangements. These costs are expected to align with budget in 2026–27 and beyond, as the outsourced ICT services and supporting infrastructure are fully implemented.

### Balance Sheet, 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 and Strategic Objective

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 activities in accordance with the *Auditor-General Act 1996 (Act)*.

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 Act provides the Auditor-General with complete discretion in selecting performance audit topics and performing these audits. The Audit Office also completes a program of audits of financial statements and limited assurance engagements of statements of performance each year.

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 and financial management of the Territory.

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

## 2026-27 Priorities

The main priorities of the Audit Office for 2026-27 include:

- developing a planned program of performance audits and completing audits which meet 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 a report on the results of these engagements;
- completing audits in accordance with auditing standards, professional ethical standards and maintaining compliance with the audit quality management standards, including addressing any recommendations from quality assurance reviews of audit files;
- responding to representations and public interest disclosures made by members of the ACT Legislative Assembly and ACT community;
- providing advice and briefings to ACT Legislative Assembly committees, including the Standing Committee on Public Accounts and Administration, and Standing Committee on the Integrity Commission and Statutory Office Holders; and
- responding to internal audits and any external strategic review of the office.

# Estimated Employment Levels

Table 14: Estimated Employment Levels

	2024-25 Actual Outcome	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget <sup>1</sup>
Staffing (FTE)	56	51	51	53

**Note(s):**

1. The 2026-27 Budget is higher than the 2025-26 estimated outcome mainly due to a staff member anticipated to be employed in a newly created position to meet the requirements of audit quality management standards and anticipating all positions will be filled as 1 FTE.

# Changes to Appropriation

Table 15: Changes to appropriation – Controlled Recurrent Payments (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2025-26 Budget</b>	4,334	4,264	4,188	4,144	4,139
<b>2026-27 Budget Technical Adjustments</b>					
Accommodation savings as a result of new Government Office Buildings	0	153	0	0	0
Revised Indexation Parameters	0	122	122	122	87
Revised Superannuation Parameters	0	17	10	3	2
Revised Wage Parameters	0	71	0	0	0
<b>2026-27 Budget</b>	<b>4,334</b>	<b>4,627</b>	<b>4,320</b>	<b>4,269</b>	<b>4,228</b>

**Table 16: Changes to appropriation – Capital Injections, Controlled (\$'000)**

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2025-26 Budget</b>	329	0	0	0	0
<b>2026-27 Budget</b>	<b>329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Financial Statements

**Table 17: Auditor-General: Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	4,334	4,334	4,627	7	4,320	4,269	4,228
Sale of Goods and Services from Contracts with Customers	7,114	7,298	7,773	7	8,403	9,072	9,795
Grants and Contributions Income	59	75	78	4	80	83	85
Interest Revenue	88	110	87	-21	52	35	0
<b>Total Income</b>	<b>11,595</b>	<b>11,817</b>	<b>12,565</b>	<b>6</b>	<b>12,855</b>	<b>13,459</b>	<b>14,108</b>
<b>Expenses</b>							
Employee Expenses	8,772	9,072	9,920	9	10,003	10,343	10,675
Supplies and Services	2,830	2,997	3,171	6	3,147	3,230	3,317
Depreciation and Amortisation	17	8	0	-100	0	0	0
<b>Total Expenses</b>	<b>11,619</b>	<b>12,077</b>	<b>13,091</b>	<b>8</b>	<b>13,150</b>	<b>13,573</b>	<b>13,992</b>
<b>Operating Result</b>	<b>-24</b>	<b>-260</b>	<b>-526</b>	<b>-102</b>	<b>-295</b>	<b>-114</b>	<b>116</b>
<b>Total Comprehensive Result</b>	<b>-24</b>	<b>-260</b>	<b>-526</b>	<b>-102</b>	<b>-295</b>	<b>-114</b>	<b>116</b>

**Table 18: Auditor-General: Balance Sheet (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Current Assets</b>							
Cash and Cash Equivalents	2,416	1,910	1,201	-37	1,058	1,074	1,327
Receivables	3,012	3,063	3,308	8	3,573	3,859	4,167
Other Assets	75	85	88	4	90	93	96
<b>Total Current Assets</b>	<b>5,503</b>	<b>5,058</b>	<b>4,597</b>	<b>-9</b>	<b>4,721</b>	<b>5,026</b>	<b>5,590</b>
<b>Non-Current Assets</b>							
Property, Plant and Equipment	47	0	0	-	0	0	0
<b>Total Non-Current Assets</b>	<b>47</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ASSETS</b>	<b>5,550</b>	<b>5,058</b>	<b>4,597</b>	<b>-9</b>	<b>4,721</b>	<b>5,026</b>	<b>5,590</b>
<b>Current Liabilities</b>							
Payables	370	226	234	4	241	249	255
Employee Benefits	2,763	2,953	2,981	1	3,363	3,743	4,152
<b>Total Current Liabilities</b>	<b>3,133</b>	<b>3,179</b>	<b>3,215</b>	<b>1</b>	<b>3,604</b>	<b>3,992</b>	<b>4,407</b>
<b>Non-Current Liabilities</b>							
Lease Liabilities	64	0	0	-	0	0	0
Employee Benefits	310	279	308	10	338	369	402
<b>Total Non-Current Liabilities</b>	<b>374</b>	<b>279</b>	<b>308</b>	<b>10</b>	<b>338</b>	<b>369</b>	<b>402</b>
<b>TOTAL LIABILITIES</b>	<b>3,507</b>	<b>3,458</b>	<b>3,523</b>	<b>2</b>	<b>3,942</b>	<b>4,361</b>	<b>4,809</b>
<b>NET ASSETS</b>	<b>2,043</b>	<b>1,600</b>	<b>1,074</b>	<b>-33</b>	<b>779</b>	<b>665</b>	<b>781</b>
<b>Equity</b>							
Accumulated Funds	2,043	1,600	1,074	-33	779	665	781
<b>TOTAL EQUITY</b>	<b>2,043</b>	<b>1,600</b>	<b>1,074</b>	<b>-33</b>	<b>779</b>	<b>665</b>	<b>781</b>

**Table 19: Auditor-General: Statement of Changes in Equity (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Opening Equity</b>							
Opening Accumulated Funds	1,738	1,531	1,600	5	1,074	779	665
<b>Balance at the Start of the Reporting Period</b>	<b>1,738</b>	<b>1,531</b>	<b>1,600</b>	<b>5</b>	<b>1,074</b>	<b>779</b>	<b>665</b>
<b>Comprehensive Income</b>							
Operating Result	-24	-260	-526	-102	-295	-114	116
<b>Total Comprehensive Result</b>	<b>-24</b>	<b>-260</b>	<b>-526</b>	<b>-102</b>	<b>-295</b>	<b>-114</b>	<b>116</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
Capital Injections	329	329	0	-100	0	0	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>329</b>	<b>329</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	2,043	1,600	1,074	-33	779	665	781
<b>Balance at the end of the Reporting Period</b>	<b>2,043</b>	<b>1,600</b>	<b>1,074</b>	<b>-33</b>	<b>779</b>	<b>665</b>	<b>781</b>

**Table 20: Auditor-General: Cash Flow Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Controlled Recurrent Payments	4,334	4,334	4,627	7	4,320	4,269	4,228
Sale of Goods and Services from Contracts with Customers	7,096	7,713	7,681	..	8,306	8,952	9,653
Interest Receipts	88	110	87	-21	52	35	0
Goods and Services Tax Collected from Customers	261	261	261	-	261	261	261
<b>Total Receipts from Operating Activities</b>	<b>11,779</b>	<b>12,418</b>	<b>12,656</b>	<b>2</b>	<b>12,939</b>	<b>13,517</b>	<b>14,142</b>
<b>Payments</b>							
Employee Payments	8,603	8,833	9,931	12	9,673	10,015	10,316
Supplies and Services	2,846	3,052	3,140	3	3,121	3,194	3,280
Goods and Services Tax Paid to the Australian Taxation Office	98	98	98	-	93	97	98
Goods and Services Tax Paid to Suppliers	164	164	164	-	164	164	164
<b>Total Payments from Operating Activities</b>	<b>11,711</b>	<b>12,147</b>	<b>13,333</b>	<b>10</b>	<b>13,051</b>	<b>13,470</b>	<b>13,858</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>68</b>	<b>271</b>	<b>-677</b>	<b>-350</b>	<b>-112</b>	<b>47</b>	<b>284</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
Purchase of Property, Plant and Equipment	-80	-144	-28	81	-28	-28	-28
<b>Total Payments from Investing Activities</b>	<b>-80</b>	<b>-144</b>	<b>-28</b>	<b>81</b>	<b>-28</b>	<b>-28</b>	<b>-28</b>
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>80</b>	<b>144</b>	<b>28</b>	<b>-81</b>	<b>28</b>	<b>28</b>	<b>28</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	329	329	0	-100	0	0	0
<b>Total Receipts from Financing Activities</b>	<b>329</b>	<b>329</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>							
Repayment of Lease Liabilities - Principal	53	118	60	-49	59	59	59

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Total Payments from Financing Activities</b>	53	118	60	-49	59	59	59
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	276	211	-60	-128	-59	-59	-59
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	424	626	-709	-213	-143	16	253
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	1,992	1,284	1,910	49	1,201	1,058	1,074
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	2,416	1,910	1,201	-37	1,058	1,074	1,327

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### Operating Statement

- Sales of Goods and Services from Contracts with Customers:
  - The 2026-27 Budget is \$0.475 million or 6.5 per cent higher than the 2025-26 estimated outcome mainly due to an increase in financial audit fees to recover higher contractor costs and operating costs resulting from filling a newly created position to meet the requirements of the audit quality management standards.
- Employee Expenses:
  - The 2026-27 Budget is \$0.848 million higher than the 2025-26 estimated outcome mainly reflecting an additional staff member employed to the newly created position to meet the requirements of the audit quality management standards, and enterprise agreement pay increases.
- Operating result:
  - The 2025-26 estimated outcome operating deficit is \$0.236 million higher than the 2025-26 Budget operating deficit mainly due to additional employee expenses from temporary financial audit staff required to meet the 2024-25 whole of government reporting timetable and a higher leave liability expense associated with the appointment of new Executive staff to existing vacant positions.
  - The 2026-27 Budget operating deficit is \$0.266 million higher than the 2025-26 estimated outcome operating deficit mainly due to using office cash reserves to partially fund higher employee expenses resulting from the newly created position to meet the requirements of the audit quality management standards.

### Balance Sheet

- Cash and Cash Equivalents:
  - The 2025-26 estimated outcome is \$0.506 million lower than the 2025-26 Budget and the 2026-27 Budget is \$0.709 million lower than the 2025-26 estimated outcome mainly due to using cash reserves to partially fund higher employee expenses.

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

Variations in these statements are consistent with the explanations in the notes provided above.

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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, which operates as Elections ACT. The Commissioner is assisted by officers employed under the *Public Sector Management Act 1994* and the *Electoral Act 1992*.

## 2026-27 Priorities

Major priorities for 2026-27 include:

- progressing detailed preparations for the 2028 ACT Legislative Assembly election, including finalising planning deliverables, strengthening workflows and rehearsing contingencies;
- delivering the ACT electoral redistribution with clear, transparent and accessible public consultation;
- advancing ICT modernisation and integration of core electoral systems, commensurate with available funding, to ensure reliability, security and transparency of election delivery;
- strengthening electoral integrity, risk management and assurance practices, including responding to and implementing recommendations from the Auditor-General's performance audit and the Assembly Inquiry, as appropriate;
- enhancing cyber security and resilience to mis- and disinformation risks across electoral systems and public communications; and
- building workforce capability and surge readiness, while strengthening accessibility, stakeholder engagement and electoral participation (including among voters, candidates and political parties), and operational readiness for election delivery.

# Estimated Employment Levels

**Table 21: Estimated Employment Levels**

	<b>2024-25 Actual Outcome <sup>1</sup></b>	<b>2025-26 Budget <sup>2</sup></b>	<b>2025-26 Estimated Outcome <sup>3</sup></b>	<b>2026-27 Budget <sup>4</sup></b>
<b>Staffing (FTE) <sup>5</sup></b>	16.74	12.00	15.73	14.50

**Note(s):**

1. This figure relates to staffing levels at the end of the financial year.
2. The variance between the 2025-26 estimated outcome and the 2025-26 Budget is mainly due to additional full time equivalent staff engaged to address critical operational capacity and capability gaps.
3. The 2025-26 Estimated Outcome relates to staffing levels at the end of April 2026.
4. The variance in the 2026-27 Budget from the 2025-26 estimated outcome is mainly due to additional full time equivalent staff engaged to address critical operational capacity and capability gaps in 2025-26.
5. The table does not include two part time statutory office holders and election casuals employed under the Electoral Act 1992.

# Changes to Appropriation

**Table 22: Changes to appropriation – Controlled Recurrent Payments (\$'000)**

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2025-26 Budget</b>	4 798	4 244	5 038	11 369	4 599
<b>2026-27 Budget Policy Decisions</b>					
Supporting Elections ACT's operational capacity	0	424	637	647	656
Modernisation of Elections ACT's ICT systems	0	67	231	675	92
<b>2026-27 Budget Technical Adjustments</b>					
Revised iCBR Property Management Services Direct Appropriation	0	82	84	87	90
Estimated Outcome - End of Year Estimate	-145	145	0	0	0
Revised Employee Expense Estimates - Allocation of Central Wages Provision	0	20	0	0	0
<b>2026-27 Budget</b>	<b>4 653</b>	<b>4 982</b>	<b>5 990</b>	<b>12 778</b>	<b>5 437</b>

**Table 23: Changes to appropriation – Capital Injections, Controlled (\$'000)**

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2025-26 Budget</b>	312	0	0	0	0
Modernisation of Elections ACT's ICT systems	0	463	0	0	0
<b>2026-27 Budget</b>	<b>312</b>	<b>463</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Financial Statements

**Table 24: ACT Electoral Commission: Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	4 798	4 653	4 982	7	5 990	12 778	5 437
Sale of Goods and Services from Contracts with Customers	28	107	29	-73	30	31	32
Grants and Contributions Income	612	533	549	3	555	565	562
Interest Revenue	16	16	16	-	16	16	16
<b>Total Income</b>	<b>5 454</b>	<b>5 309</b>	<b>5 576</b>	<b>5</b>	<b>6 591</b>	<b>13 390</b>	<b>6 047</b>
<b>Expenses</b>							
Employee Expenses	3 015	2 930	3 285	12	3 974	5 434	3 486
Supplies and Services	1 721	1 662	1 666	..	2 051	7 460	1 909
Depreciation and Amortisation	426	128	246	92	339	339	339
Grants and Purchased Services	718	718	735	2	754	773	792
<b>Total Expenses</b>	<b>5 880</b>	<b>5 438</b>	<b>5 932</b>	<b>9</b>	<b>7 118</b>	<b>14 006</b>	<b>6 526</b>
<b>Operating Result</b>	<b>-426</b>	<b>-129</b>	<b>-356</b>	<b>-176</b>	<b>-527</b>	<b>-616</b>	<b>-479</b>
<b>Total Comprehensive Result</b>	<b>-426</b>	<b>-129</b>	<b>-356</b>	<b>-176</b>	<b>-527</b>	<b>-616</b>	<b>-479</b>

**Table 25: ACT Electoral Commission: Balance Sheet (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Current Assets</b>							
Cash and Cash Equivalents	1 068	1 043	898	-14	696	405	251
Receivables	98	24	24	-	24	24	24
<b>Total Current Assets</b>	<b>1 166</b>	<b>1 067</b>	<b>922</b>	<b>-14</b>	<b>720</b>	<b>429</b>	<b>275</b>
<b>Non-Current Assets</b>							
Intangible Assets	1 766	2 171	2 388	10	2 049	1 710	1 371
<b>Total Non-Current Assets</b>	<b>1 766</b>	<b>2 171</b>	<b>2 388</b>	<b>10</b>	<b>2 049</b>	<b>1 710</b>	<b>1 371</b>
<b>TOTAL ASSETS</b>	<b>2 932</b>	<b>3 238</b>	<b>3 310</b>	<b>2</b>	<b>2 769</b>	<b>2 139</b>	<b>1 646</b>
<b>Current Liabilities</b>							
Payables	394	371	352	-5	333	314	295
Employee Benefits	902	876	860	-2	865	870	875
<b>Total Current Liabilities</b>	<b>1 296</b>	<b>1 247</b>	<b>1 212</b>	<b>-3</b>	<b>1 198</b>	<b>1 184</b>	<b>1 170</b>
<b>Non-Current Liabilities</b>							
Employee Benefits	30	18	18	-	18	18	18
<b>Total Non-Current Liabilities</b>	<b>30</b>	<b>18</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>18</b>	<b>18</b>
<b>TOTAL LIABILITIES</b>	<b>1 326</b>	<b>1 265</b>	<b>1 230</b>	<b>-3</b>	<b>1 216</b>	<b>1 202</b>	<b>1 188</b>
<b>NET ASSETS</b>	<b>1 606</b>	<b>1 973</b>	<b>2 080</b>	<b>5</b>	<b>1 553</b>	<b>937</b>	<b>458</b>
<b>Equity</b>							
Accumulated Funds	1 606	1 973	2 080	5	1 553	937	458
<b>TOTAL EQUITY</b>	<b>1 606</b>	<b>1 973</b>	<b>2 080</b>	<b>5</b>	<b>1 553</b>	<b>937</b>	<b>458</b>

**Table 26: ACT Electoral Commission: Statement of Changes in Equity (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Opening Equity</b>							
Opening Accumulated Funds	1 720	1 790	1 973	10	2 080	1 553	937
<b>Balance at the Start of the Reporting Period</b>	<b>1 720</b>	<b>1 790</b>	<b>1 973</b>	<b>10</b>	<b>2 080</b>	<b>1 553</b>	<b>937</b>
<b>Comprehensive Income</b>							
Operating Result	-426	-129	-356	-176	-527	-616	-479
<b>Total Comprehensive Result</b>	<b>-426</b>	<b>-129</b>	<b>-356</b>	<b>-176</b>	<b>-527</b>	<b>-616</b>	<b>-479</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
Capital Injections	312	312	463	48	0	0	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>312</b>	<b>312</b>	<b>463</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	1 606	1 973	2 080	5	1 553	937	458
<b>Balance at the end of the Reporting Period</b>	<b>1 606</b>	<b>1 973</b>	<b>2 080</b>	<b>5</b>	<b>1 553</b>	<b>937</b>	<b>458</b>

**Table 27: ACT Electoral Commission: Cash Flow Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Controlled Recurrent Payments	4 798	4 653	4 982	7	5 990	12 778	5 437
Sale of Goods and Services from Contracts with Customers	27	106	28	-74	29	30	31
Interest Receipts	16	16	16	-	16	16	16
<b>Total Receipts from Operating Activities</b>	<b>4 841</b>	<b>4 775</b>	<b>5 026</b>	<b>5</b>	<b>6 035</b>	<b>12 824</b>	<b>5 484</b>
<b>Payments</b>							
Employee Payments	3 027	2 964	3 319	12	3 843	4 916	3 105
Supplies and Services	1 109	1 129	1 117	-1	1 640	7 426	1 741
Grants and Purchased Services	718	718	735	2	754	773	792
<b>Total Payments from Operating Activities</b>	<b>4 854</b>	<b>4 811</b>	<b>5 171</b>	<b>7</b>	<b>6 237</b>	<b>13 115</b>	<b>5 638</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>-13</b>	<b>-36</b>	<b>-145</b>	<b>-303</b>	<b>-202</b>	<b>-291</b>	<b>-154</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
Purchase of Capital Works	211	211	463	119	0	0	0
<b>Total Payments from Investing Activities</b>	<b>211</b>	<b>211</b>	<b>463</b>	<b>119</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-211</b>	<b>-211</b>	<b>-463</b>	<b>-119</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	312	312	463	48	0	0	0
<b>Total Receipts from Financing Activities</b>	<b>312</b>	<b>312</b>	<b>463</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>							
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>312</b>	<b>312</b>	<b>463</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>88</b>	<b>65</b>	<b>-145</b>	<b>-323</b>	<b>-202</b>	<b>-291</b>	<b>-154</b>

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Cash and Cash Equivalents at the Beginning of the Reporting Period	980	978	1 043	7	898	696	405
Cash and Cash Equivalents at the End of the Reporting Period	1 068	1 043	898	-14	696	405	251

## Notes to the Controlled Budget Statements

There are no significant variances between the 2025–26 Budget, the 2025–26 Estimated Outcome and the 2026–27 Budget, as reflected in the Budgeted Financial Statements (Operating Statement, Balance Sheet, Cash Flow Statement and Statement of Changes in Equity).

The outyear estimates are consistent with the Commission’s cyclical funding profile associated with the ACT Legislative Assembly election cycle. Funding remains relatively stable in the inter-election period, with more significant changes expected in the lead-up to the next election.

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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.

## 2026-27 Priorities

Priorities for the Office in 2026-27 include:

- Progressing critical infrastructure and security upgrades across the Legislative Assembly precinct to strengthen physical security, enhance safety outcomes, and support the continued operation of the Assembly;
- Undertaking priority building works focused on roof upgrade and fire compliance improvements to maintain the integrity, safety, and long term functionality of the precinct;
- Developing strategic plan for the next four-year period; and
- Supporting the Standing Committee on Administration and Procedure in its inquiry into the report on the Latimer House Principles Review and commencing the major review of Assembly standing orders.

# Estimated Employment Level

Table 28: Estimated Employment Level

	2024-25 Actual Outcome	2025-26 Budget <sup>2</sup>	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget <sup>2</sup>
<b>Controlled Staffing (FTE)</b>	60	58	58	58
<b>Territorial Staffing (FTE)</b>	55	N/A	56	N/A

**Note(s):**

1. The estimated outcome is based on the actual FTE as of 20 May 2026 and estimated staff movements.
2. Budgeted Territorial 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 29: Changes to appropriation – Controlled Recurrent Payments (\$'000)**

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2025-26 Budget</b>	11 540	11 673	11 837	12 007	12 022
<b>2026-27 Budget Policy Decisions</b>					
Physical Security Upgrade - Legislative Assembly	0	265	274	288	302
<b>2026-27 Budget Technical Adjustments</b>					
Revised Wage Parameters	0	100	0	0	0
Revised Superannuation Parameters	0	52	69	84	86
Remuneration Tribunal - Clerk	0	6	6	6	6
Revised Indexation Parameters	0	0	0	0	189
<b>2026-27 Budget</b>	<b>11 540</b>	<b>12 096</b>	<b>12 186</b>	<b>12 385</b>	<b>12 605</b>

**Table 30: Changes to Appropriation – Expenses on Behalf of the Territory (\$'000)**

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2025-26 Budget</b>	14 076	14 261	14 127	14 304	14 304
<b>2026-27 Budget Technical Adjustments</b>					
Revised Wage Parameters	0	86	0	0	0
Remuneration Tribunal - Members	0	351	351	351	351
Revised Indexation Parameters	0	0	0	0	176
<b>2026-27 Budget</b>	<b>14 076</b>	<b>14 698</b>	<b>14 478</b>	<b>14 655</b>	<b>14 831</b>

**Table 31: Changes to appropriation – Capital Injections, Controlled (\$'000)**

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2025-26 Budget</b>	351	35	35	35	35
<b>2026-27 Budget</b>	351	35	35	35	35

**Table 32: Changes to appropriation – Capital Injections, Territorial (\$'000)**

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2025-26 Budget</b>	<b>3 614</b>	<b>391</b>	<b>405</b>	<b>421</b>	<b>438</b>
<b>2026-27 Budget Policy Decisions</b>					
Fire Compliance Upgrade - Legislative Assembly	0	672	1 265	0	0
Roof Upgrade - Legislative Assembly	0	500	672	0	0
Physical Security Upgrade - Legislative Assembly	0	381	0	0	0
2026-27 Asset Renewal Program (ARP)	0	0	-14	-145	-162
<b>2026-27 Budget Technical Adjustments</b>					
Revised Funding Profile – ACT Legislative Assembly Security Upgrades	-639	639	0	0	0
2026-27 Asset Renewal Program (ARP)	0	0	0	115	115
<b>2026-27 Budget</b>	<b>2 975</b>	<b>2 583</b>	<b>2 328</b>	<b>391</b>	<b>391</b>

# Financial Statements

**Table 33: Office of the Legislative Assembly: Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	11 540	11 540	12 096	5	12 186	12 385	12 605
Grants and Contributions Income	1 649	1 649	1 683	2	1 694	1 706	1 706
Interest Revenue	46	146	47	-68	48	49	50
Other Income	53	53	56	6	58	60	62
<b>Total Income</b>	<b>13 288</b>	<b>13 388</b>	<b>13 882</b>	<b>4</b>	<b>13 986</b>	<b>14 200</b>	<b>14 423</b>
<b>Expenses</b>							
Employee Expenses	8 730	8 861	8 986	1	9 005	9 126	9 250
Supplies and Services	4 722	4 772	5 052	6	5 145	5 246	5 353
Depreciation and Amortisation	385	195	195	-	195	195	195
Borrowing Costs	2	2	2	-	2	2	2
Other Expenses	3	3	3	-	3	3	3
<b>Total Expenses</b>	<b>13 842</b>	<b>13 833</b>	<b>14 238</b>	<b>3</b>	<b>14 350</b>	<b>14 572</b>	<b>14 803</b>
<b>Operating Result</b>	<b>-554</b>	<b>-445</b>	<b>-356</b>	<b>20</b>	<b>-364</b>	<b>-372</b>	<b>-380</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>-554</b>	<b>-445</b>	<b>-356</b>	<b>20</b>	<b>-364</b>	<b>-372</b>	<b>-380</b>

**Table 34: Office of the Legislative Assembly: Balance Sheet (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Current Assets</b>							
Cash and Cash Equivalents	3 757	3 664	3 293	-10	3 238	3 183	3 128
Receivables	16	72	72	-	72	72	72
Other Assets	65	105	102	-3	99	96	93
<b>Total Current Assets</b>	<b>3 838</b>	<b>3 841</b>	<b>3 467</b>	<b>-10</b>	<b>3 409</b>	<b>3 351</b>	<b>3 293</b>
<b>Non-Current Assets</b>							
Property, Plant and Equipment	1 691	1 814	1 799	-1	1 784	1 769	1 754
<b>Total Non-Current Assets</b>	<b>1 691</b>	<b>1 814</b>	<b>1 799</b>	<b>-1</b>	<b>1 784</b>	<b>1 769</b>	<b>1 754</b>
<b>TOTAL ASSETS</b>	<b>5 529</b>	<b>5 655</b>	<b>5 266</b>	<b>-7</b>	<b>5 193</b>	<b>5 120</b>	<b>5 047</b>
<b>Current Liabilities</b>							
Payables	181	284	267	-6	250	233	216
Lease Liabilities	59	22	22	-	22	22	22
Employee Benefits	2 462	2 462	2 401	-2	2 664	2 935	3 214
<b>Total Current Liabilities</b>	<b>2 702</b>	<b>2 768</b>	<b>2 690</b>	<b>-3</b>	<b>2 936</b>	<b>3 190</b>	<b>3 452</b>
<b>Non-Current Liabilities</b>							
Employee Benefits	81	111	121	9	131	141	151
<b>Total Non-Current Liabilities</b>	<b>81</b>	<b>111</b>	<b>121</b>	<b>9</b>	<b>131</b>	<b>141</b>	<b>151</b>
<b>TOTAL LIABILITIES</b>	<b>2 783</b>	<b>2 879</b>	<b>2 811</b>	<b>-2</b>	<b>3 067</b>	<b>3 331</b>	<b>3 603</b>
<b>NET ASSETS</b>	<b>2 746</b>	<b>2 776</b>	<b>2 455</b>	<b>-12</b>	<b>2 126</b>	<b>1 789</b>	<b>1 444</b>
<b>Equity</b>							
Accumulated Funds	1 855	1 890	1 569	-17	1 240	903	558
Asset Revaluation Surplus	891	886	886	-	886	886	886
<b>TOTAL EQUITY</b>	<b>2 746</b>	<b>2 776</b>	<b>2 455</b>	<b>-12</b>	<b>2 126</b>	<b>1 789</b>	<b>1 444</b>

**Table 35: Office of the Legislative Assembly: Statement of Changes in Equity (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Opening Equity</b>							
Opening Accumulated Funds	2 058	1 984	1 890	-5	1 569	1 240	903
Opening Asset Revaluation Surplus	891	886	886	-	886	886	886
<b>Balance at the Start of the Reporting Period</b>	<b>2 949</b>	<b>2 870</b>	<b>2 776</b>	<b>-3</b>	<b>2 455</b>	<b>2 126</b>	<b>1 789</b>
<b>Comprehensive Income</b>							
Operating Result	-554	-445	-356	20	-364	-372	-380
<b>Total Comprehensive Result</b>	<b>-554</b>	<b>-445</b>	<b>-356</b>	<b>20</b>	<b>-364</b>	<b>-372</b>	<b>-380</b>
<b>Movement in Asset Revaluation Surplus</b>							
<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transactions Involving Owners Affecting Accumulated</b>							
Capital Injections	351	351	35	-90	35	35	35
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>351</b>	<b>351</b>	<b>35</b>	<b>-90</b>	<b>35</b>	<b>35</b>	<b>35</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	1 855	1 890	1 569	-17	1 240	903	558
Closing Asset Revaluation Surplus	891	886	886	-	886	886	886
<b>Balance at the end of the Reporting Period</b>	<b>2 746</b>	<b>2 776</b>	<b>2 455</b>	<b>-12</b>	<b>2 126</b>	<b>1 789</b>	<b>1 444</b>

**Table 36: Office of the Legislative Assembly: Cash Flow Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Controlled Recurrent Payments	11 540	11 540	12 096	5	12 186	12 385	12 605
Interest Receipts	46	146	47	-68	48	49	50
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	254	254	254	-	254	254	254
Other	159	159	161	1	163	165	167
<b>Total Receipts from Operating Activities</b>	<b>11 999</b>	<b>12 099</b>	<b>12 558</b>	<b>4</b>	<b>12 651</b>	<b>12 853</b>	<b>13 076</b>
<b>Payments</b>							
Employee Payments	8 208	8 414	8 788	4	8 483	8 596	8 712
Supplies and Services	3 588	3 638	3 884	7	3 966	4 055	4 162
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>12 024</b>	<b>12 280</b>	<b>12 900</b>	<b>5</b>	<b>12 677</b>	<b>12 879</b>	<b>13 102</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>-25</b>	<b>-181</b>	<b>-342</b>	<b>-89</b>	<b>-26</b>	<b>-26</b>	<b>-26</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>

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	351	351	35	-90	35	35	35
<b>Total Receipts from Financing Activities</b>	<b>351</b>	<b>351</b>	<b>35</b>	<b>-90</b>	<b>35</b>	<b>35</b>	<b>35</b>
<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>322</b>	<b>322</b>	<b>6</b>	<b>-98</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>262</b>	<b>106</b>	<b>-371</b>	<b>-450</b>	<b>-55</b>	<b>-55</b>	<b>-55</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>3 495</b>	<b>3 558</b>	<b>3 664</b>	<b>3</b>	<b>3 293</b>	<b>3 238</b>	<b>3 183</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>3 757</b>	<b>3 664</b>	<b>3 293</b>	<b>-10</b>	<b>3 238</b>	<b>3 183</b>	<b>3 128</b>

## **Notes to the Controlled Budget Statements**

Significant variations are as follows:

### **Operating Statement**

- controlled recurrent payments (CRP): the increase of \$0.556 million in the 2026-27 Budget from the 2025-26 estimated outcome is mainly due to \$0.265 million in additional funding received for upgrading physical security of the Assembly.

### **Balance Sheet, Statement of Changes in Equity and Cash Flow Statement**

There are no material variances requiring explanation.

## Financial Statements – Territorial

**Table 37: Office of the Legislative Assembly: Statement of Income and Expenses on behalf of the Territory (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Payment for Expenses on Behalf of the Territory	14 076	14 076	14 698	4	14 478	14 655	14 831
Grants and Contributions Income	194	169	155	-8	141	94	94
<b>Total Income</b>	<b>14 270</b>	<b>14 245</b>	<b>14 853</b>	<b>4</b>	<b>14 619</b>	<b>14 749</b>	<b>14 925</b>
<b>Expenses</b>							
Employee Expenses	14 115	14 147	14 726	4	14 515	14 699	14 877
Supplies and Services	333	333	341	2	340	341	344
Depreciation and Amortisation	860	860	918	7	994	1 028	1 028
<b>Total Expenses</b>	<b>15 308</b>	<b>15 340</b>	<b>15 985</b>	<b>4</b>	<b>15 849</b>	<b>16 068</b>	<b>16 249</b>
<b>Operating Result</b>	<b>-1 038</b>	<b>-1 095</b>	<b>-1 132</b>	<b>-3</b>	<b>-1 230</b>	<b>-1 319</b>	<b>-1 324</b>
<b>Other Comprehensive Income</b>							
<i>Items that will not be Reclassified Subsequently</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>-1 038</b>	<b>-1 095</b>	<b>-1 132</b>	<b>-3</b>	<b>-1 230</b>	<b>-1 319</b>	<b>-1 324</b>

**Table 38: Office of the Legislative Assembly: Statement of Assets and Liabilities on behalf of the Territory (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Current Assets</b>							
Cash and Cash Equivalents	634	644	139	-78	165	191	217
Receivables	10	14	15	7	16	17	18
<b>Total Current Assets</b>	<b>644</b>	<b>658</b>	<b>154</b>	<b>-77</b>	<b>181</b>	<b>208</b>	<b>235</b>
<b>Non-Current Assets</b>							
Property, Plant and Equipment	35 252	34 720	36 362	5	37 656	36 929	36 202
<b>Total Non-Current Assets</b>	<b>35 252</b>	<b>34 720</b>	<b>36 362</b>	<b>5</b>	<b>37 656</b>	<b>36 929</b>	<b>36 202</b>
<b>TOTAL ASSETS</b>	<b>35 896</b>	<b>35 378</b>	<b>36 516</b>	<b>3</b>	<b>37 837</b>	<b>37 137</b>	<b>36 437</b>
<b>Current Liabilities</b>							
Payables	0	68	68	-	68	68	68
Employee Benefits	2 033	1 572	1 258	-20	1 480	1 707	1 939
<b>Total Current Liabilities</b>	<b>2 033</b>	<b>1 640</b>	<b>1 326</b>	<b>-19</b>	<b>1 548</b>	<b>1 775</b>	<b>2 007</b>
<b>Non-Current Liabilities</b>							
Employee Benefits	47	10	11	10	12	13	14
<b>Total Non-Current Liabilities</b>	<b>47</b>	<b>10</b>	<b>11</b>	<b>10</b>	<b>12</b>	<b>13</b>	<b>14</b>
<b>TOTAL LIABILITIES</b>	<b>2 080</b>	<b>1 650</b>	<b>1 337</b>	<b>-19</b>	<b>1 560</b>	<b>1 788</b>	<b>2 021</b>
<b>NET ASSETS</b>	<b>33 816</b>	<b>33 728</b>	<b>35 179</b>	<b>4</b>	<b>36 277</b>	<b>35 349</b>	<b>34 416</b>
<b>Equity</b>							
Accumulated Funds	16 493	16 405	17 856	9	18 954	18 026	17 093
Asset Revaluation Surplus	17 323	17 323	17 323	-	17 323	17 323	17 323
<b>TOTAL EQUITY</b>	<b>33 816</b>	<b>33 728</b>	<b>35 179</b>	<b>4</b>	<b>36 277</b>	<b>35 349</b>	<b>34 416</b>

**Table 39: Office of the Legislative Assembly: Statement of Changes in Equity on behalf of the Territory (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Opening Equity</b>							
Opening Accumulated Funds	13 917	14 525	16 405	13	17 856	18 954	18 026
Opening Asset Revaluation Surplus	17 323	17 323	17 323	-	17 323	17 323	17 323
<b>Balance at the Start of the Reporting Period</b>	<b>31 240</b>	<b>31 848</b>	<b>33 728</b>	<b>6</b>	<b>35 179</b>	<b>36 277</b>	<b>35 349</b>
<b>Comprehensive Income</b>							
Operating Result	-1 038	-1 095	-1 132	-3	-1 230	-1 319	-1 324
<b>Total Comprehensive Result</b>	<b>-1 038</b>	<b>-1 095</b>	<b>-1 132</b>	<b>-3</b>	<b>-1 230</b>	<b>-1 319</b>	<b>-1 324</b>
<b>Transactions Involving Owners Affecting</b>							
Capital Injections	3 614	2 975	2 583	-13	2 328	391	391
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>3 614</b>	<b>2 975</b>	<b>2 583</b>	<b>-13</b>	<b>2 328</b>	<b>391</b>	<b>391</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	16 493	16 405	17 856	9	18 954	18 026	17 093
Closing Asset Revaluation Surplus	17 323	17 323	17 323	-	17 323	17 323	17 323
<b>Balance at the end of the Reporting Period</b>	<b>33 816</b>	<b>33 728</b>	<b>35 179</b>	<b>4</b>	<b>36 277</b>	<b>35 349</b>	<b>34 416</b>

**Table 40: Office of the Legislative Assembly: Cash Flow Statement on behalf of the Territory (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Payment for Expenses on Behalf of the Territory	14 076	14 076	14 698	4	14 478	14 655	14 831
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>14 106</b>	<b>14 106</b>	<b>14 728</b>	<b>4</b>	<b>14 508</b>	<b>14 685</b>	<b>14 861</b>
<b>Payments</b>							
Employee Payments	13 812	13 812	14 959	8	14 212	14 391	14 564
Supplies and Services	263	263	269	2	265	263	266
Goods and Services Tax Paid to Suppliers	5	5	5	-	5	5	5
<b>Total Payments from Operating Activities</b>	<b>14 080</b>	<b>14 080</b>	<b>15 233</b>	<b>8</b>	<b>14 482</b>	<b>14 659</b>	<b>14 835</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>26</b>	<b>26</b>	<b>-505</b>	<b>#</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	493	71	25	-65	27	30	33
Purchase of Capital Works	2 590	2 373	2 558	8	2 301	361	358
<b>Total Payments from Investing Activities</b>	<b>3 083</b>	<b>2 444</b>	<b>2 583</b>	<b>6</b>	<b>2 328</b>	<b>391</b>	<b>391</b>
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-3 083</b>	<b>-2 444</b>	<b>-2 583</b>	<b>-6</b>	<b>-2 328</b>	<b>-391</b>	<b>-391</b>

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	3 614	2 975	2 583	-13	2 328	391	391
<b>Total Receipts from Financing Activities</b>	<b>3 614</b>	<b>2 975</b>	<b>2 583</b>	<b>-13</b>	<b>2 328</b>	<b>391</b>	<b>391</b>
<b>Payments</b>							
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>3 614</b>	<b>2 975</b>	<b>2 583</b>	<b>-13</b>	<b>2 328</b>	<b>391</b>	<b>391</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>557</b>	<b>557</b>	<b>-505</b>	<b>-191</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>77</b>	<b>87</b>	<b>644</b>	<b>640</b>	<b>139</b>	<b>165</b>	<b>191</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>634</b>	<b>644</b>	<b>139</b>	<b>-78</b>	<b>165</b>	<b>191</b>	<b>217</b>

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

Significant variations are as follows:

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

- cash and cash equivalents: the decrease of \$0.505 million in the 2026-27 budget from the 2025-26 estimated outcome is mainly due to payment of accrued employee entitlements.

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

There are no material variances requiring explanation.

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