

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



Australian Capital Territory

# BUDGET 2016-17

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Budget  
Statements  
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# STRUCTURE AND CONTENT OF THE 2016-17 BUDGET PAPERS

The 2016-17 Budget is presented in three papers and a series of agency Budget Statements.

## **Budget Paper 1: Budget Speech**

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

## **Budget Paper 2: Budget in Brief**

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

## **Budget Paper 3: Budget Outlook**

Budget Paper 3 summarises the 2016-17 Budget and forward estimates for the general government sector, the public trading enterprise sector and the total Territory Government. Details of the projected 2016-17 Budget results are provided, as well as background information on the development of the 2016-17 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of the 2016-17 expense, infrastructure and capital, and revenue initiatives. Full accrual financial statements and notes are provided for all sectors.

## **Budget Statements**

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

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# Contents

ACT EXECUTIVE .....	1
Purpose .....	1
2016-17 Priorities.....	1
Estimated Employment Level .....	1
Changes to Appropriation.....	2
Financial Statements.....	3
AUDITOR-GENERAL.....	11
Purpose .....	11
2016-17 Priorities.....	11
Estimated Employment Level .....	12
Strategic Objectives and Indicators .....	12
Changes to Appropriation.....	13
Financial Statements.....	14
ELECTORAL COMMISSIONER .....	19
Purpose .....	19
2016-17 Priorities.....	19
Estimated Employment Level .....	20
Changes to Appropriation.....	21
Financial Statements.....	22
OFFICE OF THE LEGISLATIVE ASSEMBLY .....	29
Purpose .....	29
2016-17 Priorities.....	29
Estimated Employment Level .....	30

Changes to Appropriation.....	31
Financial Statements.....	33

# ACT EXECUTIVE

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## Purpose

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

## 2016-17 Priorities

The ACT Executive will be leading the Government's agenda and progressing the key priorities across directorates for 2016-17. Three Cabinet committees have been established to drive the Government's priorities in Transport Reform, Social Inclusion and Equality, and Economic Growth and Urban Renewal.

## Estimated Employment Level

**Table 1: Estimated Employment Level**

	2014-15 Actual Outcome	2015-16 Budget	2015-16 Estimated Outcome	2016-17 Budget
<b>Staffing (FTE)</b>	47	46	54	54 <sup>1</sup>

**Note:**

1. The variation between the 2015-16 Budget and the 2016-17 Budget is due to the transfer during the year of a Member and staff from the Office of the Legislative Assembly as a result of the appointment of an additional minister, and part-time and backfill arrangements.

## Changes to Appropriation

Table 2: Changes to appropriation – Territorial

	2015-16 Estimated Outcome \$'000	2016-17 Budget \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>2015-16 Budget</b>	<b>8,528</b>	<b>8,772</b>	<b>8,894</b>	<b>9,034</b>	<b>9,034</b>
<b>2016-17 Policy Adjustments</b>					
25 Member Assembly – Seventh Minister	-	757	767	785	805
<b>2016-17 Budget Technical Adjustments</b>					
Revised Indexation Parameters	-	(24)	(25)	(26)	104
Revised Superannuation Parameters	-	111	131	142	155
Transfer of funds for the Seventh Minister from the Office of the Legislative Assembly to the ACT Executive	222	459	426	427	427
Remuneration Tribunal Outcome – MLAs	-	85	85	85	85
Treasurer's Advance – Seventh Minister	370	-	-	-	-
General Savings	-	(20)	(20)	(20)	(20)
<b>2016-17 Budget</b>	<b>9,120</b>	<b>10,140</b>	<b>10,258</b>	<b>10,427</b>	<b>10,590</b>

## Financial Statements

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

2015-16 Budget \$'000		2015-16 Est'd outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>Revenue</b>							
8,528	Payment for Expenses on Behalf of the Territory	9,120	10,140	11	10,258	10,427	10,590
199	Resources Received Free of Charge	563	577	2	591	606	621
<b>8,727</b>	<b>Total Revenue</b>	<b>9,683</b>	<b>10,717</b>	<b>11</b>	<b>10,849</b>	<b>11,033</b>	<b>11,211</b>
<b>Expenses</b>							
6,556	Employee Expenses	7,105	7,887	11	7,990	8,092	8,198
820	Superannuation Expenses	933	1,075	15	1,100	1,121	1,148
1,353	Supplies and Services	1,675	1,794	7	1,799	1,860	1,905
26	Depreciation and Amortisation	2	2	-	2	2	2
2	Borrowing Costs	0	0	-	0	0	0
<b>8,757</b>	<b>Total Expenses</b>	<b>9,715</b>	<b>10,758</b>	<b>11</b>	<b>10,891</b>	<b>11,075</b>	<b>11,253</b>
<b>-30</b>	<b>Operating Result</b>	<b>-32</b>	<b>-41</b>	<b>-28</b>	<b>-42</b>	<b>-42</b>	<b>-42</b>
<b>-30</b>	<b>Total Comprehensive Income</b>	<b>-32</b>	<b>-41</b>	<b>-28</b>	<b>-42</b>	<b>-42</b>	<b>-42</b>

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

<b>Budget at 30/6/16 \$'000</b>	<b>2015-16 Est'd outcome \$'000</b>	<b>Budget at 30/6/17 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/18 \$'000</b>	<b>Estimate at 30/6/19 \$'000</b>	<b>Estimate at 30/6/20 \$'000</b>	
<b>Current Assets</b>							
154	Cash and Cash Equivalents	33	67	103	99	131	163
17	Receivables	26	26	0	26	26	26
<b>171</b>	<b>Total Current Assets</b>	<b>59</b>	<b>93</b>	<b>58</b>	<b>125</b>	<b>157</b>	<b>189</b>
<b>Non Current Assets</b>							
153	Property, Plant and Equipment	53	51	-4	49	47	45
0	Intangibles	125	125	-	125	125	125
<b>153</b>	<b>Total Non Current Assets</b>	<b>178</b>	<b>176</b>	<b>-1</b>	<b>174</b>	<b>172</b>	<b>170</b>
<b>324</b>	<b>TOTAL ASSETS</b>	<b>237</b>	<b>269</b>	<b>14</b>	<b>299</b>	<b>329</b>	<b>359</b>
<b>Current Liabilities</b>							
374	Payables	26	26	-	26	26	26
539	Employee Benefits	669	742	11	814	886	958
<b>913</b>	<b>Total Current Liabilities</b>	<b>695</b>	<b>768</b>	<b>11</b>	<b>840</b>	<b>912</b>	<b>984</b>
<b>Non Current Liabilities</b>							
59	Employee Benefits	0	0	-	0	0	0
<b>59</b>	<b>Total Non Current Liabilities</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>972</b>	<b>TOTAL LIABILITIES</b>	<b>695</b>	<b>768</b>	<b>11</b>	<b>840</b>	<b>912</b>	<b>984</b>
<b>-648</b>	<b>NET ASSETS</b>	<b>-458</b>	<b>-499</b>	<b>-9</b>	<b>-541</b>	<b>-583</b>	<b>-625</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
-653	Accumulated Funds	-458	-499	-9	-541	-583	-625
5	Reserves	0	0	-	0	0	0
<b>-648</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>-458</b>	<b>-499</b>	<b>-9</b>	<b>-541</b>	<b>-583</b>	<b>-625</b>



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

<b>Budget at 30/6/16 \$'000</b>		<b>2015-16 Est'd outcome \$'000</b>	<b>Budget at 30/6/17 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/18 \$'000</b>	<b>Estimate at 30/6/19 \$'000</b>	<b>Estimate at 30/6/20 \$'000</b>
	<b>Opening Equity</b>						
-623	Opening Accumulated Funds	-426	-458	-8	-499	-541	-583
5	Opening Asset Revaluation Reserve	0	0	-	0	0	0
<b>-618</b>	<b>Balance at the Start of the Reporting Period</b>	<b>-426</b>	<b>-458</b>	<b>-8</b>	<b>-499</b>	<b>-541</b>	<b>-583</b>
	<b>Comprehensive Income</b>						
-30	Operating Result for the Period	-32	-41	-28	-42	-42	-42
<b>-30</b>	<b>Total Comprehensive Income</b>	<b>-32</b>	<b>-41</b>	<b>-28</b>	<b>-42</b>	<b>-42</b>	<b>-42</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Closing Equity</b>						
-653	Closing Accumulated Funds	-458	-499	-9	-541	-583	-625
5	Closing Asset Revaluation Reserve	0	0	-	0	0	0
<b>-648</b>	<b>Balance at the End of the Reporting Period</b>	<b>-458</b>	<b>-499</b>	<b>-9</b>	<b>-541</b>	<b>-583</b>	<b>-625</b>

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

Budget at 30/6/16 \$'000		2015-16 Est'd outcome \$'000	Budget at 30/6/17 \$'000	Var %	Estimate at 30/6/18 \$'000	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
8,528	Cash from Government for EBT	9,120	10,140	11	10,258	10,427	10,590
106	Other Receipts	88	91	3	107	99	103
<b>8,634</b>	<b>Operating Receipts</b>	<b>9,208</b>	<b>10,231</b>	<b>11</b>	<b>10,365</b>	<b>10,526</b>	<b>10,693</b>
<b>Payments</b>							
6,725	Related to Employees	7,024	7,237	3	7,287	7,394	7,483
856	Related to Superannuation	933	1,075	15	1,100	1,121	1,148
1,181	Related to Supplies and Services	1,684	1,794	7	1,839	1,880	1,927
2	Borrowing Costs	0	0	-	0	0	0
106	Other	88	91	3	107	99	103
<b>8,870</b>	<b>Operating Payments</b>	<b>9,729</b>	<b>10,197</b>	<b>5</b>	<b>10,333</b>	<b>10,494</b>	<b>10,661</b>
<b>-236</b>	<b>NET CASH INFLOW / (OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>-521</b>	<b>34</b>	<b>107</b>	<b>32</b>	<b>32</b>	<b>32</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
63	Proceeds from Sale of Property, Plant and Equipment	0	0	-	0	0	0
<b>63</b>	<b>Investing Receipts</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>63</b>	<b>NET CASH INFLOW / (OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Payments</b>							
98	Repayment of Finance Leases	0	0	-	0	0	0

Budget at 30/6/16 \$'000		2015-16 Est'd outcome \$'000	Budget at 30/6/17 \$'000	Var %	Estimate at 30/6/18 \$'000	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000
98	Financing Payments	0	0	-	0	0	0
-98	NET CASH INFLOW / (OUTFLOW) FROM FINANCING ACTIVITIES	0	0	-	0	0	0
-271	NET INCREASE / (DECREASE) IN CASH HELD	-521	34	107	32	32	32
425	CASH AT THE BEGINNING OF REPORTING PERIOD	554	33	-94	67	99	131
154	CASH AT THE END OF REPORTING PERIOD	33	67	103	99	131	163

## Notes to the Territorial Budget Statements

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

- payment for expenses on behalf of the Territory:
  - the increase of \$0.592 million in the 2015-16 estimated outcome from the original budget is due to the additional funding, and a transfer of funding from the Office of the Legislative Assembly (OLA), to support the appointment of the seventh Minister; and
  - the increase of \$1.020 million in the 2016-17 Budget from the 2015-16 estimated outcome is due to a range of factors including the full year impact of costs associated with the appointment of the seventh Minister, re-profiling of superannuation expense and Remuneration Tribunal outcomes.
- resources received free of charge: the increase of \$0.364 million in the 2015-16 estimated outcome from the original budget is due to increased services received free of charge from Justice and Community Safety Directorate (JACSD) and OLA.
- employee expenses:
  - the increase of \$0.549 million in the 2015-16 estimated outcome from the original budget is mainly due to costs associated with the appointment of the seventh Minister; and
  - the increase of \$0.782 million in the 2016-17 Budget from the 2015-16 estimated outcome is due to a range of factors including the full year impact of costs associated with the appointment of the seventh Minister and revised Remuneration Tribunal outcomes.
- supplies and services: the increase of \$0.322 million in the 2015-16 estimated outcome from the original budget is mainly due to the increased Services Received Free of Charge from the JACSD and the OLA.

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

- cash and cash equivalents: the decrease of \$0.121 million in the 2015-16 estimated outcome from the original budget mainly reflects the pay-out of budgeted creditors, partially offset by an increase in cash balances as at 30 June 2015, due to a timing difference between the drawdown of appropriation and payments that were made early in the 2015-16 financial year.
- payables: the decrease of \$0.348 million in the 2015-16 estimated outcome from the original budget is mainly due to the pay-out of budgeted creditors.

- employee benefits: the increase of \$0.071 million in the 2015-16 estimated outcome from the original budget is mainly due to the transfer during the year of a Member and associated staff from OLA associated with the appointment of the seventh Minister.

***Statement of Changes in Equity on Behalf of the Territory***

Variations in this statement are explained in the notes above.

***Cash Flow Statement on Behalf of the Territory***

Variations in this statement are explained in the notes above.



# AUDITOR-GENERAL

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## Purpose

The Auditor-General is an independent officer of the Legislative Assembly. The Auditor-General's functions include:

- providing independent and evidence-based reports to the Legislative Assembly and ACT community on the efficiency and effectiveness of services and programs provided by the ACT public sector; and
- fostering accountability in the public administration of the Territory.

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

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

## 2016-17 Priorities

The main priorities for 2016-17 include:

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

## Estimated Employment Level

Table 1: Estimated Employment Level

	2014-15 Actual Outcome	2015-16 Budget	2015-16 Estimated Outcome	2016-17 Budget
Staffing (FTE)	42 <sup>1</sup>	39	39	39

**Note:**

1. Three staff members were on maternity leave and temporary contracts were used to replace these staff.

## Strategic Objectives and Indicators

### Strategic Objective 1

#### *Business and Corporate Strategies*

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

The main strategies implemented by the Audit Office include the:

- provision of informative and evidence-based reports on the results of the performance audits and financial audits;
- provision of advice and briefings to ACT Legislative Assembly committees, including the Public Accounts Committee;
- efficiently and effectively completing audits; and
- improving the Audit Office's performance by:
  - addressing recommendations from the Strategic Review of the Auditor-General, internal audits and quality control reviews of performance audit and financial audit work;
  - providing learning and development opportunities to staff; and
  - addressing feedback and suggestions provided by audited agencies and Audit Office staff surveys.



## Changes to Appropriation

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

	2015-16 Estimated Outcome \$'000	2016-17 Budget \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>2015-16 Budget</b>	<b>2,759</b>	<b>2,844</b>	<b>2,876</b>	<b>2,923</b>	<b>2,923</b>
<b>2016-17 Budget Technical Adjustments</b>					
Revised Indexation Parameters	-	-	-	-	11
Revised Superannuation Parameters	-	27	36	39	47
Revised Wage Parameters	-	(7)	(7)	(8)	(8)
General Savings	-	(7)	(7)	(7)	(7)
<b>2016-17 Budget</b>	<b>2,759</b>	<b>2,857</b>	<b>2,898</b>	<b>2,947</b>	<b>2,966</b>

## Financial Statements

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

<b>2015-16 Budget</b>		<b>2015-16 Estimated Outcome</b>	<b>2016-17 Budget</b>	<b>Var %</b>	<b>2017-18 Estimate</b>	<b>2018-19 Estimate</b>	<b>2019-20 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Revenue</b>							
2,759	Controlled Recurrent Payments	2,759	2,857	4	2,898	2,947	2,966
783	User Charges - Non ACT Government	694	759	9	775	790	806
3,246	User Charges - ACT Government	3,152	3,266	4	3,330	3,398	3,466
90	Interest	60	60	-	60	60	60
0	Other Revenue	59	0	-100	0	0	0
<b>6,878</b>	<b>Total Revenue</b>	<b>6,724</b>	<b>6,942</b>	<b>3</b>	<b>7,063</b>	<b>7,195</b>	<b>7,298</b>
<b>Expenses</b>							
4,319	Employee Expenses	3,903	4,295	10	4,381	4,469	4,558
628	Superannuation Expenses	605	642	6	655	668	681
1,904	Supplies and Services	2,217	2,208	..	2,042	2,082	2,125
127	Depreciation and Amortisation	10	10	-	10	10	10
<b>6,978</b>	<b>Total Expenses</b>	<b>6,735</b>	<b>7,155</b>	<b>6</b>	<b>7,088</b>	<b>7,229</b>	<b>7,374</b>
<b>-100</b>	<b>Operating Result</b>	<b>-11</b>	<b>-213</b>	<b>#</b>	<b>-25</b>	<b>-34</b>	<b>-76</b>
<b>-100</b>	<b>Total Comprehensive Income</b>	<b>-11</b>	<b>-213</b>	<b>#</b>	<b>-25</b>	<b>-34</b>	<b>-76</b>

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

<b>Budget at 30/6/16 \$'000</b>	<b>2015-16 Est'd outcome \$'000</b>	<b>Budget at 30/6/17 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/18 \$'000</b>	<b>Estimate at 30/6/19 \$'000</b>	<b>Estimate at 30/6/20 \$'000</b>	
<b>Current Assets</b>							
2,555	Cash and Cash Equivalents	1,662	1,586	-5	1,699	1,804	1,869
1,459	Receivables	1,939	1,939	-	1,939	1,939	1,939
11	Assets Held for Sale	0	0	-	0	0	0
0	Other Current Assets	12	12	-	12	12	12
<b>4,025</b>	<b>Total Current Assets</b>	<b>3,613</b>	<b>3,537</b>	<b>-2</b>	<b>3,650</b>	<b>3,755</b>	<b>3,820</b>
<b>Non Current Assets</b>							
21	Property, Plant and Equipment	43	33	-23	23	13	3
<b>21</b>	<b>Total Non Current Assets</b>	<b>43</b>	<b>33</b>	<b>-23</b>	<b>23</b>	<b>13</b>	<b>3</b>
<b>4,046</b>	<b>TOTAL ASSETS</b>	<b>3,656</b>	<b>3,570</b>	<b>-2</b>	<b>3,673</b>	<b>3,768</b>	<b>3,823</b>
<b>Current Liabilities</b>							
205	Payables	310	310	-	310	310	310
15	Finance Leases	0	0	-	0	0	0
1,876	Employee Benefits	1,436	1,543	7	1,653	1,764	1,877
<b>2,096</b>	<b>Total Current Liabilities</b>	<b>1,746</b>	<b>1,853</b>	<b>6</b>	<b>1,963</b>	<b>2,074</b>	<b>2,187</b>
<b>Non Current Liabilities</b>							
14	Finance Leases	0	0		0	0	0
160	Employee Benefits	168	188	12	206	224	242
62	Other	63	63	-	63	63	63
<b>236</b>	<b>Total Non Current Liabilities</b>	<b>231</b>	<b>251</b>	<b>9</b>	<b>269</b>	<b>287</b>	<b>305</b>
<b>2,332</b>	<b>TOTAL LIABILITIES</b>	<b>1,977</b>	<b>2,104</b>	<b>6</b>	<b>2,232</b>	<b>2,361</b>	<b>2,492</b>
<b>1,714</b>	<b>NET ASSETS</b>	<b>1,679</b>	<b>1,466</b>	<b>-13</b>	<b>1,441</b>	<b>1,407</b>	<b>1,331</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
1,544	Accumulated Funds	1,509	1,296	-14	1,271	1,237	1,161
170	Reserves	170	170	-	170	170	170
<b>1,714</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>1,679</b>	<b>1,466</b>	<b>-13</b>	<b>1,441</b>	<b>1,407</b>	<b>1,331</b>

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

<b>Budget at 30/6/16 \$'000</b>		<b>2015-16 Est'd outcome \$'000</b>	<b>Budget at 30/6/17 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/18 \$'000</b>	<b>Estimate at 30/6/19 \$'000</b>	<b>Estimate at 30/6/20 \$'000</b>
<b>Opening Equity</b>							
1,644	Opening Accumulated Funds	1,520	1,509	-1	1,296	1,271	1,237
170	Opening Asset Revaluation Reserve	170	170	-	170	170	170
<b>1,814</b>	<b>Balance at the Start of the Reporting Period</b>	<b>1,690</b>	<b>1,679</b>	<b>-1</b>	<b>1,466</b>	<b>1,441</b>	<b>1,407</b>
<b>Comprehensive Income</b>							
-100	Operating Result for the Period	-11	-213	#	-25	-34	-76
<b>-100</b>	<b>Total Comprehensive Income</b>	<b>-11</b>	<b>-213</b>	<b>#</b>	<b>-25</b>	<b>-34</b>	<b>-76</b>
0	Total Movement in Reserves	0	0	-	0	0	0
<b>Closing Equity</b>							
1,544	Closing Accumulated Funds	1,509	1,296	-14	1,271	1,237	1,161
170	Closing Asset Revaluation Reserve	170	170	-	170	170	170
<b>1,714</b>	<b>Balance at the End of the Reporting Period</b>	<b>1,679</b>	<b>1,466</b>	<b>-13</b>	<b>1,441</b>	<b>1,407</b>	<b>1,331</b>

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

<b>2015-16 Budget</b>		<b>2015-16 Estimated Outcome</b>	<b>2016-17 Budget</b>	<b>Var %</b>	<b>2017-18 Estimate</b>	<b>2018-19 Estimate</b>	<b>2019-20 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
2,759	Controlled Recurrent Payments	2,759	2,857	4	2,898	2,947	2,966
4,099	User Charges	3,916	4,096	5	4,175	4,258	4,328
89	Interest Received	59	60	2	60	60	60
387	Other Receipts	453	400	-12	375	366	372
<b>7,334</b>	<b>Operating Receipts</b>	<b>7,187</b>	<b>7,413</b>	<b>3</b>	<b>7,508</b>	<b>7,631</b>	<b>7,726</b>
<b>Payments</b>							
3,967	Related to Employees	3,868	3,961	2	4,045	4,132	4,219
725	Related to Superannuation	702	725	3	737	749	763
2,239	Related to Supplies and Services	2,514	2,505	..	2,338	2,380	2,416
285	Other	292	298	2	275	265	263
<b>7,216</b>	<b>Operating Payments</b>	<b>7,376</b>	<b>7,489</b>	<b>2</b>	<b>7,395</b>	<b>7,526</b>	<b>7,661</b>
<b>118</b>	<b>NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>-189</b>	<b>-76</b>	<b>60</b>	<b>113</b>	<b>105</b>	<b>65</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Payments</b>							
28	Repayment of Finance Leases	0	0	-	0	0	0
<b>28</b>	<b>Financing Payments</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-28</b>	<b>NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>90</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>-189</b>	<b>-76</b>	<b>60</b>	<b>113</b>	<b>105</b>	<b>65</b>
<b>2,465</b>	<b>CASH AT THE BEGINNING OF THE REPORTING PERIOD</b>	<b>1,851</b>	<b>1,662</b>	<b>-10</b>	<b>1,586</b>	<b>1,699</b>	<b>1,804</b>
<b>2,555</b>	<b>CASH AT THE END OF THE REPORTING PERIOD</b>	<b>1,662</b>	<b>1,586</b>	<b>-5</b>	<b>1,699</b>	<b>1,804</b>	<b>1,869</b>

## **Notes to the Budget Statements**

Significant variations are explained below.

### ***Operating Statement***

- employee expenses: the decrease of \$0.416 million in the 2015-16 estimated outcome from the 2015-16 Budget reflects the budget assumption that the budgeted number of staff would be maintained in 2015-16. Cost savings were generated by the departure of financial and performance audit staff in 2015-16.
- employee expenses: the increase of \$0.392 million in the 2016-17 Budget from the estimated outcome for 2015-16 mainly reflects the budget assumption that the budgeted number of staff will be maintained in 2016-17 rather than having lower than budgeted staff numbers as occurred in 2015-16.
- supplies and services: the increase of \$0.313 million in the 2015-16 estimated outcome from the 2015-16 Budget was due mainly to the:
  - higher than expected costs of using financial audit contractors to complete the annual financial audit program. Most of these higher costs resulted from the departure of financial audit staff; and
  - cost of the Strategic Review of the Auditor-General.

### ***Balance Sheet***

- cash and cash equivalents: the decrease of \$0.893 million in the 2015-16 estimated outcome from the 2015-16 Budget is mainly due to a lower than expected cash balance at the beginning of the 2015-16 reporting period due mainly to lower receipts from financial audit fees in 2014-15.
- receivables: the increase of \$0.480 million in the 2015-16 estimated outcome from the 2015-16 Budget reflects the budget assumption that the amount of financial audit debtors at 30 June 2017 will be consistent with the audited amount at 30 June 2016 due mainly to the later timing of invoicing of financial audit debtors to that assumed in the Budget at 30 June 2016.
- employee benefits - current: the decrease of \$0.440 million in the 2015-16 estimated outcome from the Budget at 30 June 2016 is mainly due to the transfer or payment of liabilities associated with departing financial and performance audit staff.

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

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

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

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

# ELECTORAL COMMISSIONER

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## Purpose

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

The ACT Electoral Commission is responsible for:

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

## 2016-17 Priorities

Major priorities for 2016-17 include:

- conducting the October 2016 ACT Legislative Assembly election, incorporating:
  - delivering an electoral information/education campaign to all eligible ACT citizens;
  - employing, training and deploying additional staff;
  - issuing pre-poll votes, postal votes, mobile polling votes and votes at polling places across the ACT;
  - implementing a range of ICT systems, including electronic voting and counting, electronic electoral rolls in polling places, electronic election management, scanning of paper ballots and online election results;
  - enforcing compulsory voting; and
  - completing a comprehensive report on the conduct of the election.
- administering ongoing campaign finance reform functions, including monitoring of compliance with disclosure obligations and caps on election expenditure by political parties, candidates and other election participants.

## Estimated Employment Level

Table 1: Estimated Employment Level

	2014-15 Actual Outcome	2015-16 Budget	2015-16 Estimated Outcome	2016-17 Budget
Staffing (FTE)	8	11.5	11.5	13.2 <sup>1</sup>

**Note:**

1. The increase in the 2016-17 Budget from the 2015-16 estimated outcome is due to the increase in staff in preparation for the 2016 ACT Legislative Assembly election. The table does not include two part time statutory office holders and election casuals employed under the *Electoral Act 1992* for the conduct of the 2016 ACT Legislative Assembly election.



## Changes to Appropriation

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

	2015-16 Estimated Outcome \$'000	2016-17 Budget \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>2015-16 Budget</b>	<b>2,919</b>	<b>6,297</b>	<b>2,766</b>	<b>2,803</b>	<b>2,803</b>
<b>2016-17 Budget Policy Adjustments</b>					
Electoral Services	-	1,581	178	183	187
<b>2016-17 Budget Technical Adjustments</b>					
Revised Indexation Parameters	-	-	-	-	52
Revised Superannuation Parameters	-	19	6	22	25
Revised Wage Parameters	-	(48)	(49)	(51)	(52)
Remuneration Tribunal Outcome – Electoral Commissioner	-	17	17	17	17
Estimated Outcome – End of Year Estimates	(47)	-	-	-	-
General Savings	-	(6)	(6)	(6)	(6)
<b>2016-17 Budget</b>	<b>2,872</b>	<b>7,860</b>	<b>2,912</b>	<b>2,968</b>	<b>3,026</b>

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

	2015-16 Estimated Outcome \$'000	2016-17 Budget \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>2015-16 Budget</b>	<b>269</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FMA Section 16B Rollovers from 2014-15</b>					
Electoral ICT Systems Upgrade for 2016 Election	85	-	-	-	-
<b>2016-17 Budget Technical Adjustments</b>					
Revised Funding Profile – Electoral ICT Systems Upgrade for 2016 Election	(16)	16	-	-	-
Estimated Outcome – End of Year estimates	47	-	-	-	-
<b>2016-17 Budget</b>	<b>385</b>	<b>48</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Financial Statements

Table 4: Electoral Commissioner: Operating Statement

2015-16 Budget \$'000		2015-16 Est'd outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>Revenue</b>							
2,919	Controlled Recurrent Payments	2,872	7,860	174	2,912	2,968	3,026
21	User Charges - Non ACT Government	99	22	-78	23	23	23
<b>2,940</b>	<b>Total Revenue</b>	<b>2,971</b>	<b>7,882</b>	<b>165</b>	<b>2,935</b>	<b>2,991</b>	<b>3,049</b>
<b>Expenses</b>							
1,411	Employee Expenses	1,238	2,521	104	1,300	1,315	1,332
216	Superannuation Expenses	223	335	50	216	221	226
1,301	Supplies and Services	1,507	5,008	232	1,400	1,436	1,472
306	Depreciation and Amortisation	295	330	12	190	110	104
<b>3,234</b>	<b>Total Expenses</b>	<b>3,263</b>	<b>8,194</b>	<b>151</b>	<b>3,106</b>	<b>3,082</b>	<b>3,134</b>
<b>-294</b>	<b>Operating Result</b>	<b>-292</b>	<b>-312</b>	<b>-7</b>	<b>-171</b>	<b>-91</b>	<b>-85</b>
<b>-294</b>	<b>Total Comprehensive Income</b>	<b>-292</b>	<b>-312</b>	<b>-7</b>	<b>-171</b>	<b>-91</b>	<b>-85</b>

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

<b>Budget At 30/6/16 \$'000</b>	<b>2015-16 Est'd outcome \$'000</b>	<b>Budget At 30/6/17 \$'000</b>	<b>Var %</b>	<b>Estimate At 30/6/18 \$'000</b>	<b>Estimate At 30/6/19 \$'000</b>	<b>Estimate At 30/6/20 \$'000</b>	
<b>Current Assets</b>							
15	Cash and Cash Equivalents	425	375	-12	375	375	375
0	Receivables	69	69	-	69	69	69
0	Capital Works in Progress	66	0	-100	0	0	0
<b>15</b>	<b>Total Current Assets</b>	<b>560</b>	<b>444</b>	<b>-21</b>	<b>444</b>	<b>444</b>	<b>444</b>
<b>Non Current Assets</b>							
116	Property, Plant and Equipment	111	138	24	119	100	81
485	Intangibles	338	472	40	301	210	125
412	Capital Works in Progress	377	0	-100	0	0	0
<b>1,013</b>	<b>Total Non Current Assets</b>	<b>826</b>	<b>610</b>	<b>-26</b>	<b>420</b>	<b>310</b>	<b>206</b>
<b>1,028</b>	<b>TOTAL ASSETS</b>	<b>1,386</b>	<b>1,054</b>	<b>-24</b>	<b>864</b>	<b>754</b>	<b>650</b>
<b>Current Liabilities</b>							
78	Payables	211	193	-9	174	155	136
223	Employee Benefits	235	185	-21	185	185	185
<b>301</b>	<b>Total Current Liabilities</b>	<b>446</b>	<b>378</b>	<b>-15</b>	<b>359</b>	<b>340</b>	<b>321</b>
<b>Non Current Liabilities</b>							
21	Employee Benefits	17	17	-	17	17	17
<b>21</b>	<b>Total Non Current Liabilities</b>	<b>17</b>	<b>17</b>	<b>-</b>	<b>17</b>	<b>17</b>	<b>17</b>
<b>322</b>	<b>TOTAL LIABILITIES</b>	<b>463</b>	<b>395</b>	<b>-15</b>	<b>376</b>	<b>357</b>	<b>338</b>
<b>706</b>	<b>NET ASSETS</b>	<b>923</b>	<b>659</b>	<b>-29</b>	<b>488</b>	<b>397</b>	<b>312</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
<b>706</b>	<b>Accumulated Funds</b>	<b>923</b>	<b>659</b>	<b>-29</b>	<b>488</b>	<b>397</b>	<b>312</b>
<b>706</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>923</b>	<b>659</b>	<b>-29</b>	<b>488</b>	<b>397</b>	<b>312</b>

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

<b>Budget At 30/6/16 \$'000</b>		<b>2015-16 Est'd outcome \$'000</b>	<b>Budget At 30/6/17 \$'000</b>	<b>Var %</b>	<b>Estimate At 30/6/18 \$'000</b>	<b>Estimate At 30/6/19 \$'000</b>	<b>Estimate At 30/6/20 \$'000</b>
<b>Opening Equity</b>							
731	Opening Accumulated Funds	830	923	11	659	488	397
<b>731</b>	<b>Balance at the Start of the Reporting Period</b>	<b>830</b>	<b>923</b>	<b>11</b>	<b>659</b>	<b>488</b>	<b>397</b>
<b>Comprehensive Income</b>							
-294	Operating Result for the Period	-292	-312	-7	-171	-91	-85
<b>-294</b>	<b>Total Comprehensive Income</b>	<b>-292</b>	<b>-312</b>	<b>-7</b>	<b>-171</b>	<b>-91</b>	<b>-85</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
269	Capital Injections	385	48	-88	0	0	0
<b>269</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>385</b>	<b>48</b>	<b>-88</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>							
706	Closing Accumulated Funds	923	659	-29	488	397	312
<b>706</b>	<b>Balance at the End of the Reporting Period</b>	<b>923</b>	<b>659</b>	<b>-29</b>	<b>488</b>	<b>397</b>	<b>312</b>

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

Budget At 30/6/16 \$'000		2015-16 Est'd outcome \$'000	Budget At 30/6/17 \$'000	Var %	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000	Estimate At 30/6/20 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
2,919	Controlled Recurrent Payments	2,872	7,860	174	2,912	2,968	3,026
21	User Charges	99	22	-78	23	23	23
<b>2,940</b>	<b>Operating Receipts</b>	<b>2,971</b>	<b>7,882</b>	<b>165</b>	<b>2,935</b>	<b>2,991</b>	<b>3,049</b>
<b>Payments</b>							
1,468	Related to Employees	1,293	2,589	100	1,319	1,334	1,351
224	Related to Superannuation	231	335	45	216	221	226
1,301	Related to Supplies and Services	1,508	5,008	232	1,400	1,436	1,472
<b>2,993</b>	<b>Operating Payments</b>	<b>3,032</b>	<b>7,932</b>	<b>162</b>	<b>2,935</b>	<b>2,991</b>	<b>3,049</b>
<b>-53</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>-61</b>	<b>-50</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
269	Purchase of Property, Plant and Equipment and Capital Works	385	48	-88	0	0	0
<b>269</b>	<b>Investing Payments</b>	<b>385</b>	<b>48</b>	<b>-88</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-269</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-385</b>	<b>-48</b>	<b>88</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
269	Capital Injections from Government	385	48	-88	0	0	0
<b>269</b>	<b>Financing Receipts</b>	<b>385</b>	<b>48</b>	<b>-88</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Budget At 30/6/16 \$'000</b>		<b>2015-16 Est'd outcome \$'000</b>	<b>Budget At 30/6/17 \$'000</b>	<b>Var %</b>	<b>Estimate At 30/6/18 \$'000</b>	<b>Estimate At 30/6/19 \$'000</b>	<b>Estimate At 30/6/20 \$'000</b>
269	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	385	48	-88	0	0	0
-53	NET INCREASE / (DECREASE) IN CASH HELD	-61	-50	18	0	0	0
68	CASH AT THE BEGINNING OF REPORTING PERIOD	486	425	-13	375	375	375
15	CASH AT THE END OF REPORTING PERIOD	425	375	-12	375	375	375

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

Significant variations are as follows:

### ***Operating Statement***

- controlled recurrent payments: the increase of \$4.988 million in the 2016-17 Budget from the 2015-16 estimated outcome is to cover additional resource requirements for the 2016 ACT Legislative Assembly election.
- employee expenses: the increase of \$1.283 million in the 2016-17 Budget from the 2015-16 estimated outcome corresponds with the additional resource requirements for the 2016 ACT Legislative Assembly election.
- supplies and services: the increase of \$3.501 million in the 2016-17 Budget from the 2015-16 estimated outcome corresponds with the additional resource requirements for the 2016 ACT Legislative Assembly election, including increased election funding for parties and non-party candidates and an increase in administrative funding to political parties following the expansion of the Assembly.

### ***Balance Sheet***

- cash and cash equivalents: the increase of \$0.410 million in the 2015-16 estimated outcome and \$0.360 million in the 2016-17 Budget from the 2015-16 Budget is consistent with the Electoral Commission's 2014-15 end of year cash balances and corresponds to:
  - accrued supplier payments; and
  - cash transferred from the Justice and Community Safety Directorate when the members of the Commission became independent officers of the ACT Legislative Assembly.
- capital works in progress: the decrease of \$0.377 million in the 2016-17 Budget from the 2015-16 estimated outcome corresponds with capitalisation of enhancements to the Electoral Commission's information systems in 2015-16 in preparation for the 2016 ACT election.

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

- Variances in the statement are explained in the notes above.

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

- Variances in the statement are explained in the notes above.





# OFFICE OF THE LEGISLATIVE ASSEMBLY

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## Purpose

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

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

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

## 2016-17 Priorities

Priorities for the Office in 2016-17 include:

- finalising accommodation arrangements and chamber upgrades to cater for a 25 member Assembly;
- managing the entitlements and other business support needs associated with the October 2016 election, particularly in relation to the additional members that will be elected and their staff;
- determination of an appropriate organisational structure for the office; and
- completing development of audio recording and procedural information production systems.

## Estimated Employment Level

Table 1: Estimated Employment Level

	2014-15 Actual Outcome	2015-16 Budget	2015-16 Estimated Outcome	2016-17 Budget
<b>Staffing (FTE)</b>	48	49	50 <sup>1</sup>	52 <sup>2</sup>

**Notes:**

1. The 2015-16 estimated outcome is higher than the original budget due to the replacement of staff currently on paid leave.
2. The 2016-17 Budget is higher than the 2015-16 estimated outcome due to additional resources being required to cater for the expanded in Assembly after the 2016 election.

## Changes to Appropriation

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

	2015-16 Estimated Outcome \$'000	2016-17 Budget \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>2015-16 Budget</b>	<b>8,235</b>	<b>8,350</b>	<b>8,510</b>	<b>8,639</b>	<b>8,639</b>
<b>2016-17 Budget Policy Adjustments</b>					
25 Member Assembly	-	181	224	227	230
<b>2016-17 Budget Technical Adjustments</b>					
Revised Indexation Parameters	-	-	-	-	156
Revised Superannuation Parameters	(4)	22	41	50	83
Revised Wage Parameters	-	(47)	(48)	(49)	(50)
Transfer – Controlled Recurrent Payments to Expenses on Behalf of the Territory for the ACT Executive	(10)	(19)	(19)	(20)	(20)
Remuneration Tribunal Outcome – Clerks Pay rise	-	22	22	22	22
General Savings	-	(50)	(51)	(51)	(51)
<b>2016-17 Budget</b>	<b>8,221</b>	<b>8,459</b>	<b>8,679</b>	<b>8,818</b>	<b>9,009</b>

**Table 3: Changes to appropriation—Territorial**

	2015-16 Estimated Outcome \$'000	2016-17 Budget \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>2015-16 Budget</b>	<b>6,917</b>	<b>6,395</b>	<b>6,190</b>	<b>6,298</b>	<b>6,298</b>
<b>2016-17 Budget Policy Adjustments</b>					
25 Member Assembly	-	3,125	3,890	3,980	4,072
<b>2016-17 Budget Technical Adjustments</b>					
Revised Indexation Parameters	-	-	-	-	75
Revised Wage Parameters	-	(5)	(6)	(6)	(6)
Transfer – Expenses on Behalf of the Territory to the ACT Executive for the Seventh Minister	(222)	(459)	(426)	(427)	(427)
Remuneration Tribunal Outcome – MLAs	-	75	75	75	75
<b>2016-17 Budget</b>	<b>6,695</b>	<b>9,131</b>	<b>9,723</b>	<b>9,920</b>	<b>10,087</b>

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

	2015-16 Estimated Outcome \$'000	2016-17 Budget \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>2015-16 Budget</b>	<b>2,251</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>FMA Section 16B Rollovers from 2014-15</b>					
Broadcasting Infrastructure and Audio-Visual Systems	152	-	-	-	-
Accommodation – Staff Relocation	50	-	-	-	-
<b>2016-17 Budget Technical Adjustments</b>					
Transfer – Upgrade and Expansion of Audio System	(218)	-	-	-	-
<b>2016-17 Budget</b>	<b>2,235</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

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

	2015-16 Estimated Outcome \$'000	2016-17 Budget \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>2015-16 Budget</b>	<b>4,757</b>	<b>1,280</b>	<b>144</b>	<b>108</b>	<b>108</b>
<b>FMA Section 16B Rollovers from 2014-15</b>					
Accommodation – Expansion of the Assembly	69	-	-	-	-
<b>2016-17 Budget Technical Adjustments</b>					
Capital Upgrade Program Indexation 2019-20	-	-	-	-	7
Treasurers Advance – Capital Works	160	-	-	-	-
Transfer – Upgrade and Expansion of the Assembly	218	-	-	-	-
<b>2016-17 Budget</b>	<b>5,204</b>	<b>1,280</b>	<b>144</b>	<b>108</b>	<b>115</b>

# Financial Statements

Table 6: Office of the Legislative Assembly: Operating Statement

2015-16 Budget \$'000		2015-16 Est'd outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>Income</b>							
<b>Revenue</b>							
8,235	Controlled Recurrent Payments	8,221	8,459	3	8,679	8,818	9,009
2	Interest	2	2	-	2	2	2
38	Distribution from Investments with the Territory Banking Account	26	27	4	28	28	28
44	Other Revenue	35	36	3	37	37	37
704	Resources Received Free of Charge	622	638	3	653	670	670
<b>9,023</b>	<b>Total Revenue</b>	<b>8,906</b>	<b>9,162</b>	<b>3</b>	<b>9,399</b>	<b>9,555</b>	<b>9,746</b>
<b>Gains</b>							
0	Other Gains	0	49	#	0	0	0
<b>0</b>	<b>Total Gains</b>	<b>0</b>	<b>49</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>9,023</b>	<b>Total Income</b>	<b>8,906</b>	<b>9,211</b>	<b>3</b>	<b>9,399</b>	<b>9,555</b>	<b>9,746</b>
<b>Expenses</b>							
4,673	Employee Expenses	4,704	4,955	5	5,070	5,150	5,210
702	Superannuation Expenses	657	723	10	765	796	829
3,711	Supplies and Services	3,738	3,483	-7	3,537	3,615	3,722
184	Depreciation and Amortisation	142	330	132	326	326	326
2	Borrowing Costs	0	0	-	0	0	0
<b>9,272</b>	<b>Total Expenses</b>	<b>9,241</b>	<b>9,491</b>	<b>3</b>	<b>9,698</b>	<b>9,887</b>	<b>10,087</b>
<b>-249</b>	<b>Operating Result</b>	<b>-335</b>	<b>-280</b>	<b>16</b>	<b>-299</b>	<b>-332</b>	<b>-341</b>
<b>-249</b>	<b>Total Comprehensive Income</b>	<b>-335</b>	<b>-280</b>	<b>16</b>	<b>-299</b>	<b>-332</b>	<b>-341</b>

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

<b>Budget at 30/6/16 \$'000</b>	<b>2015-16 Est'd outcome \$'000</b>	<b>Budget at 30/6/17 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/18 \$'000</b>	<b>Estimate at 30/6/19 \$'000</b>	<b>Estimate at 30/6/20 \$'000</b>	
<b>Current Assets</b>							
21	Cash and Cash Equivalents	76	76	-	76	76	76
42	Receivables	75	75	-	77	77	77
1,191	Investments	900	927	3	955	983	972
5	Other Current Assets	34	35	3	36	36	36
<b>1,259</b>	<b>Total Current Assets</b>	<b>1,085</b>	<b>1,113</b>	<b>3</b>	<b>1,144</b>	<b>1,172</b>	<b>1,161</b>
<b>Non Current Assets</b>							
2,209	Property, Plant and Equipment	3,632	3,467	-5	3,249	3,035	2,800
345	Intangibles	345	265	-23	189	113	37
1,546	Capital Works in Progress	-16	-16	-	-16	-16	-16
<b>4,100</b>	<b>Total Non Current Assets</b>	<b>3,961</b>	<b>3,716</b>	<b>-6</b>	<b>3,422</b>	<b>3,132</b>	<b>2,821</b>
<b>5,359</b>	<b>TOTAL ASSETS</b>	<b>5,046</b>	<b>4,829</b>	<b>-4</b>	<b>4,566</b>	<b>4,304</b>	<b>3,982</b>
<b>Current Liabilities</b>							
524	Payables	245	249	2	256	263	256
25	Finance Leases	0	0	-	0	0	0
1,406	Employee Benefits	1,677	1,726	3	1,745	1,797	1,764
100	Other Liabilities	88	90	2	93	96	92
<b>2,055</b>	<b>Total Current Liabilities</b>	<b>2,010</b>	<b>2,065</b>	<b>3</b>	<b>2,094</b>	<b>2,156</b>	<b>2,112</b>
<b>Non Current Liabilities</b>							
7	Finance Leases	0	0	-	0	0	0
252	Employee Benefits	80	83	4	85	88	146
<b>259</b>	<b>Total Non Current Liabilities</b>	<b>80</b>	<b>83</b>	<b>4</b>	<b>85</b>	<b>88</b>	<b>146</b>
<b>2,314</b>	<b>TOTAL LIABILITIES</b>	<b>2,090</b>	<b>2,148</b>	<b>3</b>	<b>2,179</b>	<b>2,244</b>	<b>2,258</b>
<b>3,045</b>	<b>NET ASSETS</b>	<b>2,956</b>	<b>2,681</b>	<b>-9</b>	<b>2,387</b>	<b>2,060</b>	<b>1,724</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
2,004	Accumulated Funds	1,915	1,640	-14	1,346	1,019	683
1,041	Reserves	1,041	1,041	-	1,041	1,041	1,041
<b>3,045</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>2,956</b>	<b>2,681</b>	<b>-9</b>	<b>2,387</b>	<b>2,060</b>	<b>1,724</b>

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

<b>Budget at 30/6/16 \$'000</b>	<b>2015-16 Est'd outcome \$'000</b>	<b>Budget at 30/6/17 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/18 \$'000</b>	<b>Estimate at 30/6/19 \$'000</b>	<b>Estimate at 30/6/20 \$'000</b>
<b>Opening Equity</b>						
2	15	1,915	#	1,640	1,346	1,019
1,041	1,041	1,041	-	1,041	1,041	1,041
<b>1,043</b>	<b>1,056</b>	<b>2,956</b>	<b>180</b>	<b>2,681</b>	<b>2,387</b>	<b>2,060</b>
<b>Comprehensive Income</b>						
-249	-335	-280	16	-299	-332	-341
<b>-249</b>	<b>-335</b>	<b>-280</b>	<b>16</b>	<b>-299</b>	<b>-332</b>	<b>-341</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 Funds</b>						
2,251	2,235	5	-100	5	5	5
<b>2,251</b>	<b>2,235</b>	<b>5</b>	<b>-100</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Closing Equity</b>						
2,004	1,915	1,640	-14	1,346	1,019	683
1,041	1,041	1,041	-	1,041	1,041	1,041
<b>3,045</b>	<b>2,956</b>	<b>2,681</b>	<b>-9</b>	<b>2,387</b>	<b>2,060</b>	<b>1,724</b>

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

<b>Budget at 30/6/16 \$'000</b>		<b>2015-16 Est'd outcome \$'000</b>	<b>Budget at 30/6/17 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/18 \$'000</b>	<b>Estimate at 30/6/19 \$'000</b>	<b>Estimate at 30/6/20 \$'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
8,235	Controlled Recurrent Payments	8,221	8,459	3	8,679	8,818	9,009
2	Interest Received	2	2	-	2	2	2
38	Distribution from Investments with the Territory Banking Account	30	30	-	30	30	30
288	Other Receipts	323	323	-	323	323	323
<b>8,563</b>	<b>Operating Receipts</b>	<b>8,576</b>	<b>8,814</b>	<b>3</b>	<b>9,034</b>	<b>9,173</b>	<b>9,364</b>
<b>Payments</b>							
4,390	Related to Employees	4,550	4,739	4	4,896	5,002	5,095
733	Related to Superannuation	671	692	3	704	725	724
3,504	Related to Supplies and Services	3,504	3,409	-3	3,493	3,534	3,632
2	Borrowing Costs	0	0	-	0	0	0
223	Other	28	29	4	30	31	32
<b>8,852</b>	<b>Operating Payments</b>	<b>8,753</b>	<b>8,869</b>	<b>1</b>	<b>9,123</b>	<b>9,292</b>	<b>9,483</b>
<b>-289</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>-177</b>	<b>-55</b>	<b>69</b>	<b>-89</b>	<b>-119</b>	<b>-119</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
190	Proceeds from Sale/Maturity of Investments	1,775	1,810	2	1,844	1,874	1,874
<b>190</b>	<b>Investing Receipts</b>	<b>1,775</b>	<b>1,810</b>	<b>2</b>	<b>1,844</b>	<b>1,874</b>	<b>1,874</b>
<b>Payments</b>							
0	Purchase of Investments	1,705	1,705	-	1,705	1,705	1,705
2,321	Purchase of Property, Plant and Equipment and Capital Works	2,305	55	-98	55	55	55
<b>2,321</b>	<b>Investing Payments</b>	<b>4,010</b>	<b>1,760</b>	<b>-56</b>	<b>1,760</b>	<b>1,760</b>	<b>1,760</b>



Budget at 30/6/16 \$'000		2015-16 Est'd outcome \$'000	Budget at 30/6/17 \$'000	Var %	Estimate at 30/6/18 \$'000	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000
-2,131	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	-2,235	50	102	84	114	114
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
	<b>Receipts</b>						
2,251	Capital Injections from Government	2,235	5	-100	5	5	5
<b>2,251</b>	<b>Financing Receipts</b>	<b>2,235</b>	<b>5</b>	<b>-100</b>	<b>5</b>	<b>5</b>	<b>5</b>
	<b>Payments</b>						
8	Repayment of Finance Leases	0	0	-	0	0	0
8	Financing Payments	0	0	-	0	0	0
<b>2,243</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>2,235</b>	<b>5</b>	<b>-100</b>	<b>5</b>	<b>5</b>	<b>5</b>
-177	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	-177	0	100	0	0	0
198	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	253	76	-70	76	76	76
21	<b>CASH AT THE END OF REPORTING PERIOD</b>	76	76	-	76	76	76

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

Significant variations are as follows:

### ***Operating Statement***

- depreciation and amortisation: the increase of \$0.188 million in the 2016-17 Budget from the 2015-16 estimated outcome is mainly due to capital works for the Assembly's new tenancy being completed and depreciated in 2016-17.

### ***Balance Sheet***

- capital works in progress: the reduction of \$1.562 million from the 2015-16 Budget to the 2015-16 estimated outcome and 2016-17 Budget is due to the completion of the Assembly's new tenancy during 2015-16.

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

- opening accumulated funds: the increase of \$1.900 million in the 2016-17 Budget from the 2015-16 estimated outcome is mainly due to the receipt of a capital injection in 2015-16 for the fit-out of the Assembly's new tenancy.

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

- capital injections: the reduction of \$2.230 million from the 2015-16 estimated outcome to the 2016-17 Budget is due to the completion of the capital works on the Assembly's new tenancy.

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

<b>2015-16 Budget \$'000</b>		<b>2015-16 Est'd outcome \$'000</b>	<b>2016-17 Budget \$'000</b>	<b>Var %</b>	<b>2017-18 Estimate \$'000</b>	<b>2018-19 Estimate \$'000</b>	<b>2019-20 Estimate \$'000</b>
<b>Revenue</b>							
6,917	Payment for Expenses on Behalf of the Territory	6,695	9,131	36	9,723	9,920	10,087
441	Resources Received Free of Charge	441	441	-	441	441	441
<b>7,358</b>	<b>Total Revenue</b>	<b>7,136</b>	<b>9,572</b>	<b>34</b>	<b>10,164</b>	<b>10,361</b>	<b>10,528</b>
<b>Expenses</b>							
6,477	Employee Expenses	6,285	8,519	36	8,981	9,164	9,320
651	Superannuation Expenses	631	850	35	968	982	993
472	Supplies and Services	465	448	-4	460	460	460
837	Depreciation and Amortisation	837	1,032	23	1,084	1,154	1,154
3	Borrowing Costs	0	0	-	0	0	0
<b>8,440</b>	<b>Total Expenses</b>	<b>8,218</b>	<b>10,849</b>	<b>32</b>	<b>11,493</b>	<b>11,760</b>	<b>11,927</b>
<b>-1,082</b>	<b>Operating Result</b>	<b>-1,082</b>	<b>-1,277</b>	<b>-18</b>	<b>-1,329</b>	<b>-1,399</b>	<b>-1,399</b>
0	Net Effect of Correction of an Error	0	0	-	0	0	0
0	Net Effect of Change in Accounting Policy	0	0	-	0	0	0
<b>-1,082</b>	<b>Total Comprehensive Income</b>	<b>-1,082</b>	<b>-1,277</b>	<b>-18</b>	<b>-1,329</b>	<b>-1,399</b>	<b>-1,399</b>

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

<b>Budget at 30/6/16 \$'000</b>	<b>2015-16 Est'd outcome \$'000</b>	<b>Budget at 30/6/17 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/18 \$'000</b>	<b>Estimate at 30/6/19 \$'000</b>	<b>Estimate at 30/6/20 \$'000</b>	
<b>Current Assets</b>							
301	Cash and Cash Equivalents	214	310	45	406	432	458
15	Receivables	69	70	1	71	72	73
0	Capital Works in Progress	4,196	5,226	25	-91	-91	-91
<b>316</b>	<b>Total Current Assets</b>	<b>4,479</b>	<b>5,606</b>	<b>25</b>	<b>386</b>	<b>413</b>	<b>440</b>
<b>Non Current Assets</b>							
29,377	Property, Plant and Equipment	29,486	28,544	-3	32,761	31,625	30,496
4,287	Capital Works in Progress	447	447	-	447	447	447
<b>33,664</b>	<b>Total Non Current Assets</b>	<b>29,933</b>	<b>28,991</b>	<b>-3</b>	<b>33,208</b>	<b>32,072</b>	<b>30,943</b>
<b>33,980</b>	<b>TOTAL ASSETS</b>	<b>34,412</b>	<b>34,597</b>	<b>1</b>	<b>33,594</b>	<b>32,485</b>	<b>31,383</b>
<b>Current Liabilities</b>							
219	Payables	92	92	-	92	92	92
415	Employee Benefits	464	645	39	826	1,007	1,188
0	Other Liabilities	1	1	-	1	1	1
<b>634</b>	<b>Total Current Liabilities</b>	<b>557</b>	<b>738</b>	<b>32</b>	<b>919</b>	<b>1,100</b>	<b>1,281</b>
<b>Non Current Liabilities</b>							
2	Employee Benefits	2	3	50	4	5	6
<b>2</b>	<b>Total Non Current Liabilities</b>	<b>2</b>	<b>3</b>	<b>50</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>636</b>	<b>TOTAL LIABILITIES</b>	<b>559</b>	<b>741</b>	<b>33</b>	<b>923</b>	<b>1,105</b>	<b>1,287</b>
<b>33,344</b>	<b>NET ASSETS</b>	<b>33,853</b>	<b>33,856</b>	<b>..</b>	<b>32,671</b>	<b>31,380</b>	<b>30,096</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
15,136	Accumulated Funds	15,645	15,648	..	14,463	13,172	11,888
18,208	Reserves	18,208	18,208	-	18,208	18,208	18,208
<b>33,344</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>33,853</b>	<b>33,856</b>	<b>..</b>	<b>32,671</b>	<b>31,380</b>	<b>30,096</b>

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

Budget at 30/6/16 \$'000		2015-16 Est'd outcome \$'000	Budget at 30/6/17 \$'000	Var %	Estimate at 30/6/18 \$'000	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000
<b>Opening Equity</b>							
11,461	Opening Accumulated Funds	11,523	15,645	36	15,648	14,463	13,172
18,208	Opening Asset Revaluation Reserve	18,208	18,208	-	18,208	18,208	18,208
<b>29,669</b>	<b>Balance at the Start of the Reporting Period</b>	<b>29,731</b>	<b>33,853</b>	<b>14</b>	<b>33,856</b>	<b>32,671</b>	<b>31,380</b>
<b>Comprehensive Income</b>							
-1,082	Operating Result for the Period	-1,082	-1,277	-18	-1,329	-1,399	-1,399
<b>-1,082</b>	<b>Total Comprehensive Income</b>	<b>-1,082</b>	<b>-1,277</b>	<b>-18</b>	<b>-1,329</b>	<b>-1,399</b>	<b>-1,399</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
4,757	Capital Injections	5,204	1,280	-75	144	108	115
<b>4,757</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>5,204</b>	<b>1,280</b>	<b>-75</b>	<b>144</b>	<b>108</b>	<b>115</b>
<b>Closing Equity</b>							
15,136	Closing Accumulated Funds	15,645	15,648	..	14,463	13,172	11,888
18,208	Closing Asset Revaluation Reserve	18,208	18,208	-	18,208	18,208	18,208
<b>33,344</b>	<b>Balance at the End of the Reporting Period</b>	<b>33,853</b>	<b>33,856</b>	<b>..</b>	<b>32,671</b>	<b>31,380</b>	<b>30,096</b>

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

Budget at 30/6/16 \$'000		2015-16 Est'd outcome \$'000	Budget at 30/6/17 \$'000	Var %	Estimate at 30/6/18 \$'000	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
6,917	Cash from Government for EBT	6,695	9,131	36	9,723	9,920	10,087
30	Other Receipts	30	30	-	30	30	30
<b>6,947</b>	<b>Operating Receipts</b>	<b>6,725</b>	<b>9,161</b>	<b>36</b>	<b>9,753</b>	<b>9,950</b>	<b>10,117</b>
<b>Payments</b>							
6,469	Related to Employees	6,385	8,467	33	9,040	9,302	9,469
639	Related to Superannuation	619	570	-8	577	582	582
47	Related to Supplies and Services	37	23	-38	35	35	35
5	Other	5	5	-	5	5	5
<b>7,160</b>	<b>Operating Payments</b>	<b>7,046</b>	<b>9,065</b>	<b>29</b>	<b>9,657</b>	<b>9,924</b>	<b>10,091</b>
<b>-213</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>-321</b>	<b>96</b>	<b>130</b>	<b>96</b>	<b>26</b>	<b>26</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
100	Proceeds from Sale of Property, Plant and Equipment	100	0	-100	0	0	0
<b>100</b>	<b>Investing Receipts</b>	<b>100</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>							
4,757	Purchase of Property, Plant and Equipment and Capital Works	5,204	1,280	-75	144	108	115
<b>4,757</b>	<b>Investing Payments</b>	<b>5,204</b>	<b>1,280</b>	<b>-75</b>	<b>144</b>	<b>108</b>	<b>115</b>
<b>-4,657</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-5,104</b>	<b>-1,280</b>	<b>75</b>	<b>-144</b>	<b>-108</b>	<b>-115</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							

Budget at 30/6/16 \$'000		2015-16 Est'd outcome \$'000	Budget at 30/6/17 \$'000	Var %	Estimate at 30/6/18 \$'000	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000
	<b>Receipts</b>						
4,757	Capital Injections from Government	5,204	1,280	-75	144	108	115
<b>4,757</b>	<b>Financing Receipts</b>	<b>5,204</b>	<b>1,280</b>	<b>-75</b>	<b>144</b>	<b>108</b>	<b>115</b>
	<b>Payments</b>						
108	Repayment of Finance Leases	0	0	-	0	0	0
<b>108</b>	<b>Financing Payments</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4,649</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>5,204</b>	<b>1,280</b>	<b>-75</b>	<b>144</b>	<b>108</b>	<b>115</b>
<b>-221</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>-221</b>	<b>96</b>	<b>143</b>	<b>96</b>	<b>26</b>	<b>26</b>
<b>522</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>435</b>	<b>214</b>	<b>-51</b>	<b>310</b>	<b>406</b>	<b>432</b>
<b>301</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>214</b>	<b>310</b>	<b>45</b>	<b>406</b>	<b>432</b>	<b>458</b>

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

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

- payment for expenses on behalf of the Territory: the increase of \$2.436 million in the 2016-17 Budget from the 2015-16 estimated outcome is due to the expansion of the Assembly to 25 members following the October 2016 election.
- employee expenses: the increase of \$2.234 million in the 2016-17 Budget from the 2015-16 estimated outcome is due to the expansion of the Assembly to 25 members following the October 2016 election.

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

- current capital works in progress: the increase of \$1.030 million in the 2016-17 Budget from the 2015-16 estimated outcome is due to the capital works on the Assembly building associated with the expansion of the Assembly to 25 members following the October 2016 election.
- non current capital works in progress: the reduction of \$3.840 million from the 2015-16 Budget to the 2015-16 estimated outcome and 2016-17 Budget is due to the capital works on the Assembly building associated with the expanded Assembly being due for completion in 2016-17.

### ***Statement of Changes in Equity on Behalf of the Territory***

- opening accumulated funds: the increase of \$4.122 million in the 2016-17 Budget from the 2015-16 estimated outcome is mainly due to the receipt of a capital injection in 2015-16 for the expansion of the Assembly building.
- capital injections: the reduction of \$3.924 million from the 2015-16 estimated outcome to the 2016-17 Budget is due to the majority of the capital works on the Assembly building being completed in 2015-16.