



Australian
Capital Territory
Budget
2020–21



Driving Canberra's Recovery

Budget Statements A

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



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Structure and Content of the 2020-21 Budget Papers

The 2020-21 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 2020-21 Budget and forward estimates for the general government sector, the public trading enterprise sector and the total Territory Government.

Details of the projected 2020-21 Budget results are provided, as well as background information on the development of the 2020-21 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of the 2020-21 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.



We acknowledge the Traditional Custodians of the ACT, the Ngunnawal people. We acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region.

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Contents

ACT EXECUTIVE	1
Purpose	1
2020-21 Priorities.....	1
Estimated Employment Level	1
Changes to Appropriation.....	2
Financial Statements.....	3
ACT INTEGRITY COMMISSION.....	9
Purpose	9
2020-21 Priorities.....	10
Estimated Employment Level	10
Changes to Appropriation.....	11
Financial Statements.....	12
AUDITOR-GENERAL.....	19
Purpose	19
2020-21 Priorities.....	19
Estimated Employment Level	20
Changes to Appropriation.....	22
Financial Statements.....	23
ELECTORAL COMMISSIONER.....	29
Purpose	29
2020-21 Priorities.....	29
Estimated Employment Level	30
Changes to Appropriation.....	31
Financial Statements.....	33
OFFICE OF THE LEGISLATIVE ASSEMBLY	39
Purpose	39
2020-21 Priorities.....	39
Estimated Employment Level	40
Changes to Appropriation.....	41
Financial Statements - Controlled.....	43
Financial Statements - Territorial.....	49

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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.

2020-21 Priorities

The ACT Executive will be leading the Government's agenda and progressing implementation of the Parliamentary and Governing Agreement for the 10th Legislative Assembly. The key focus for 2020-21 is protecting our community from the global pandemic and rebuilding our local economy.

Estimated Employment Level

Table 1: Estimated Employment Level

	2018-19 Actual Outcome ¹	2019-20 Budget ²	2019-20 Actual Outcome ¹	2020-21 Budget ²
Staffing (FTE)	60	60	65 ³	70 ⁴

Notes:

1. These figures relate to 30 June staffing levels.
2. These figures relate to estimated average annual staffing levels.
3. The variation between the 2019-20 Budget and the 2019-20 actual outcome is largely due to an increase in staff employed at lower levels, which has resulted in a higher FTE.
4. The variation between the 2019-20 actual outcome and the 2020-21 Budget is mainly due to the appointment of the ninth Minister and their office, which included a transfer during 2020-21 of a Member and staff from the Office of the Legislative Assembly.

Changes to Appropriation

Table 2: Changes to appropriation – Expenses on Behalf of the Territory

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
2019-20 Budget	12 215	12 572	12 859	13 143	13 143
2020-21 Budget Policy Adjustments					
Expanded Cabinet – 10th Assembly	-	775	1 136	1 168	1 200
2020-21 Budget Technical Adjustments					
Revised Indexation Parameters	-	(8)	(19)	(30)	141
Revised Superannuation Parameters	(154)	(196)	(212)	(246)	(247)
Workers' Compensation Savings	-	(2)	-	-	-
Transfer of funds for the Ninth Minister from the Office of the Legislative Assembly	-	416	645	645	646
General Savings	(276)	-	-	-	-
2020-21 Budget	11 785	13 557	14 409	14 680	14 883

Financial Statements

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

2019-20 Budget	2019-20 Audited Outcome	2020-21 Budget	Var %	2021-22 Estimate	2022-23 Estimate	2023-24 Estimate
\$'000	\$'000	\$'000		\$'000	\$'000	\$'000
Revenue						
12 215	11 785	13 557	15	14 409	14 680	14 883
0	1 668	1 801	8	1 845	1 891	1 942
2 345	0	0	-	0	0	0
14 560	13 453	15 358	14	16 254	16 571	16 825
Expenses						
9 518	10 028	10 583	6	11 145	11 374	11 527
1 520	1 270	1 536	21	1 612	1 634	1 657
3 580	2 555	3 295	29	3 581	3 659	3 743
56	62	50	-19	32	32	32
0	12	0	-100	0	0	0
14 674	13 927	15 464	11	16 370	16 699	16 959
-114	-474	-106	78	-116	-128	-134
Other Comprehensive Income						
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>						
0	-5	0	100	0	0	0
0	-5	0	100	0	0	0
-114	-479	-106	78	-116	-128	-134

Notes:

1. Since publication of the 2019-20 Budget Statements, from 1 July 2019 the ACT Executive adopted Australian Accounting Standard AASB 1058, 'Income of Not-for-Profit Entities'. This has resulted in the reclassification of 'Resources Received Free of Charge' to 'Grants and Contributions'.
2. In all years the negative operating result and total comprehensive income reflect the impact of depreciation and the forecast movement in employee entitlements.

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

Budget at 30/6/20 \$'000	Audited Outcome at 30/6/20 \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000	
Current Assets							
150	Cash and Cash Equivalents	197	197	-	197	197	197
48	Receivables	0	0	-	0	0	0
198	Total Current Assets	197	197	-	197	197	197
Non Current Assets							
206	Property, Plant and Equipment	234	206	-12	182	154	121
37	Intangible Assets	34	11	-68	2	0	0
243	Total Non Current Assets	268	217	-19	184	154	121
441	TOTAL ASSETS	465	414	-11	381	351	318
Current Liabilities							
126	Payables	87	89	2	92	98	101
1 045	Employee Benefits	1 570	1 620	3	1 694	1 782	1 876
1 171	Total Current Liabilities	1 657	1 709	3	1 786	1 880	1 977
Non Current Liabilities							
44	Employee Benefits	37	40	8	46	50	54
44	Non-Current Liabilities	37	40	8	46	50	54
1 215	TOTAL LIABILITIES	1 694	1 749	3	1 832	1 930	2 031
-774	NET ASSETS	-1 229	-1 335	-9	-1 451	-1 579	-1 713
REPRESENTED BY FUNDS EMPLOYED							
-780	Accumulated Funds	-1 230	-1 336	-9	-1 452	-1 580	-1 714
6	Asset Revaluation Surplus	1	1	-	1	1	1
-774	TOTAL FUNDS EMPLOYED	-1 229	-1 335	-9	-1 451	-1 579	-1 713

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

Budget at 30/6/20 \$'000	Audited Outcome at 30/6/20 \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000	
Opening Equity							
-666	Opening Accumulated Funds	-756	-1 230	-63	-1 336	-1 452	-1 580
6	Opening Asset Revaluation Reserve	6	1	-83	1	1	1
-660	Balance at the Start of the Reporting Period	-750	-1 229	-64	-1 335	-1 451	-1 579
Comprehensive Income							
-114	Operating Result - Including Economic Flows	-474	-106	78	-116	-128	-134
0	Inc/Dec in Asset Revaluation Reserve Surpluses	-5	0	100	0	0	0
-114	Total Comprehensive Income	-479	-106	78	-116	-128	-134
Closing Equity							
-780	Closing Accumulated Funds	-1 230	-1 336	-9	-1 452	-1 580	-1 714
6	Closing Asset Revaluation Reserve	1	1	-	1	1	1
-774	Balance at the end of the Reporting Period	-1 229	-1 335	-9	-1 451	-1 579	-1 713

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

2019-20 Budget	2019-20 Audited Outcome	2020-21 Budget	Var %	2021-22 Estimate	2022-23 Estimate	2023-24 Estimate
\$'000	\$'000	\$'000		\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
12 215	11 785	13 557	15	14 409	14 680	14 883
103	74	103	39	103	103	103
12 318	11 859	13 660	15	14 512	14 783	14 986
Payments						
9 487	9 721	10 555	9	11 090	11 307	11 454
1 520	1 259	1 536	22	1 612	1 634	1 657
1 208	907	1 466	62	1 707	1 739	1 772
103	76	103	36	103	103	103
12 318	11 963	13 660	14	14 512	14 783	14 986
0	-104	0	100	0	0	0
INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES						
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
0	21	0	-100	0	0	0
0	21	0	-100	0	0	0
0	-21	0	100	0	0	0
INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES						
0	-125	0	100	0	0	0
IN CASH AND CASH EQUIVALENTS						
150	322	197	-39	197	197	197
CASH AT THE BEGINNING OF REPORTING PERIOD						
150	197	197	-	197	197	197
CASH AT THE END OF REPORTING PERIOD						

Notes to the Territorial Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- payment for expenses on behalf of the territory: the increase of \$1.772 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to the appointment of the ninth Minister and their office, which included a transfer during 2020-21 of a Member and staff from the Office of the Legislative Assembly.
- grants and contributions and resources received free of charge (combined): the decrease of \$0.677 million in the 2019-20 audited outcome from the original budget mainly reflects a 2018-19 review of Resources Received Free of Charge (RRFOC) for legal services provided by the Government Solicitor's Office (GSO), which resulted in matters previously assigned to the ACT Executive being reallocated across Government. This is partially offset by the impact of a 2019-20 review of services received free of charge from the Chief Minister, Treasury and Economic Development Directorate (CMTEDD).
- employee expenses:
 - the increase of \$0.510 million in the 2019-20 audited outcome from the original budget is mainly due to the ACT Legislative Assembly Members' Staff Enterprise Agreement pay increase and vacant positions in 2019 being filled in 2020; and
 - the increase of \$0.555 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to the part year impact of costs associated with the appointment of the ninth Minister and their office.
- superannuation expenses:
 - the decrease of \$0.250 million in the 2019-20 audited outcome from the original budget mainly results from several vacancies for the part of the year, and a gradual take up of superannuation fund of choice arrangements as staff who are members of the defined benefit superannuation schemes leave; and
 - the increase of \$0.266 million in the 2020-21 Budget from the 2019-20 audited outcome is due to the appointment of the ninth Minister and their office.
- supplies and services:
 - the decrease of \$1.025 million in the 2019-20 audited outcome from the original budget largely reflects a reduction in travel due to COVID-19 restrictions and a 2018-19 review of RRFOC for legal services provided by the GSO, which resulted in matters previously assigned to the ACT Executive being reallocated across Government; partially offset by the impact of a 2019-20 review of services received free of charge from CMTEDD; and
 - the increase of \$0.740 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to a range of factors, including a part year impact of costs associated with the appointment of the ninth Minister and their office.

Statement of Assets and Liabilities on Behalf of the Territory

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

Statement of Changes in Equity and Cash Flow Statement on Behalf of the Territory

Variations for these statements are explained in the notes above.

ACT INTEGRITY COMMISSION

Purpose

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

- investigate conduct that is alleged to be corrupt conduct;
- refer suspected instances of criminality or wrongdoing to the appropriate authority for further investigation and action;
- prevent corruption, including by:
 - 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.

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

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

2020-21 Priorities

Priorities for the Commission in 2020-21 include:

- continuing to develop policies and procedures giving effect to the objectives of the Act and enabling effective internal governance and operational integrity;
- ensuring the Commission’s corruption reporting and referral systems operate effectively and efficiently;
- efficiently assessing complaints and other information about possible corruption;
- conducting corruption investigations efficiently and in a timely manner;
- raising awareness and educating ACT directorates, strategic partners and the ACT community of the role, functions and powers of the Commission;
- cooperating with the ACT public sector to identify and mitigate corruption risk;
- establishing a fit-for-purpose premises for the Commission’s operations;
- building an effective Commission team committed to professionalism, accountability and respect; and
- developing the Commission’s strategic plan and identifying and responding to risks which affect delivery of the Commission’s statutory objectives.

Estimated Employment Level

Table 1: Estimated Employment Level

	2018-19 Actual Outcome	2019-20 Budget	2019-20 Actual Outcome	2020-21 Budget
Staffing (Actual FTE)	n/a ¹	10.4 ²	7.6 ²	13.4 ³

Notes:

1. There was no budget for 2018-19 as the Integrity Commission only commenced operations on 1 July 2019. It was agreed the Commissioner would assess the Commission’s staffing requirements when he commenced in the position.
2. The variation between the 2019-20 Budget and the 2019-20 Actual Outcome is due to 2019-20 being the first year of operations for the Commission and the Commission having to recruit staff and build staff capabilities.
3. The ACT Government agreed to provide additional funding for 3 staff in 2020-21 after the Commission identified it had insufficient staff to discharge its legislative responsibilities. This will likely need to be revised as further clarity about the extent of assessment and investigation work, including that arising from Public Interest Disclosures, is obtained during the balance of the year.

Changes to Appropriation

Table 2: Changes to appropriation – Controlled Recurrent Payments

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
2019-20 Budget	2 668	2 446	2 505	2 568	2 568
2020-21 Budget Policy Decisions					
Better Government - ACT Integrity Commission	0	1 259	1 690	1 691	1 712
Re-profiling of 2019-20 CRP and S14 transfer	0	385	0	0	0
2020-21 Budget Technical Adjustments					
Estimated outcome	-900	0	0	0	0
Revised Indexation Parameters	0	-3	-24	-43	-16
2020-21 Budget	1 768	4 087	4 171	4 216	4 264

Table 3: Changes to appropriation – Capital Injections, Controlled

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
2020-21 Budget Policy Decisions					
Fitout of Integrity Commission's New Office	775	0	0	0	0
Integrity Commission Office Fitout - Stage 2	0	625	0	0	0
Re-profiling of 2019-20 CRP and S14 transfer	0	515	0	0	0
2020-21 Budget	775	1 140	0	0	0

Financial Statements

Table 4: ACT Integrity Commission: Operating Statement

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
Revenue							
2 668	Controlled Recurrent Payments	1 768	4 087	131	4 171	4 216	4 264
0	Grants and Contributions	35	0	-100	0	0	0
2 668	Total Revenue	1 803	4 087	127	4 171	4 216	4 264
Expenses							
1 553	Employee Expenses	1 022	1 943	90	1 991	2 037	2 069
147	Superannuation Expenses	105	197	88	201	206	209
968	Supplies and Services	489	1 880	284	1 912	1 906	1 920
0	Depreciation and Amortisation	3	267	#	267	267	267
2 668	Total Expenses	1 619	4 287	165	4 371	4 416	4 465
0	Operating Result	184	-200	-209	-200	-200	-201
0	Total Comprehensive Income	184	-200	-209	-200	-200	-201

Table 5: ACT Integrity Commission: Balance Sheet

Budget at 30/6/20 \$'000	Audited Outcome at 30/6/20 \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000
Current Assets						
0 Cash and Cash Equivalents	1 118	1 118	-	1 118	1 118	1 118
0 Receivables	13	13	-	13	13	13
0 Total Current Assets	1 131	1 131	-	1 131	1 131	1 131
Non Current Assets						
0 Property, Plant and Equipment	58	2 463	#	2 196	1 929	1 662
0 Capital Works in Progress	863	0	-100	0	0	0
0 Total Non Current Assets	921	2 463	167	2 196	1 929	1 662
0 TOTAL ASSETS	2 052	3 594	75	3 327	3 060	2 793
Current Liabilities						
0 Payables	895	895	-	895	895	895
0 Lease Liabilities	20	20	-	20	20	20
0 Employee Benefits	134	134	-	134	134	135
0 Total Current Liabilities	1 049	1 049	-	1 049	1 049	1 050
Non Current Liabilities						
0 Lease Liabilities	38	38	-	38	38	38
0 Employee Benefits	6	6	-	6	6	6
0 Other Provisions	0	602	#	535	468	401
0 Non-Current Liabilities	44	646	#	579	512	445
0 TOTAL LIABILITIES	1 093	1 695	55	1 628	1 561	1 495
0 NET ASSETS	959	1 899	98	1 699	1 499	1 298
REPRESENTED BY FUNDS EMPLOYED						
0 Accumulated Funds	959	1 899	98	1 699	1 499	1 298
0 TOTAL FUNDS EMPLOYED	959	1 899	98	1 699	1 499	1 298

Table 6: ACT Integrity Commission: Statement of Changes in Equity

Budget at 30/6/20 \$'000	Audited Outcome at 30/6/20 \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000	
Opening Equity							
0	Opening Accumulated Funds	0	959	#	1 899	1 699	1 499
0	Balance at the Start of the Reporting Period	0	959	#	1 899	1 699	1 499
Comprehensive Income							
0	Operating Result - Including Economic Flows	184	-200	-209	-200	-200	-201
0	Total Comprehensive Income	184	-200	-209	-200	-200	-201
Transactions Involving Owners Affecting Accumulated Funds							
0	Capital Injections	775	1 140	47	0	0	0
0	Total Transactions Involving Owners Affecting Accumulated Funds	775	1 140	47	0	0	0
Closing Equity							
0	Closing Accumulated Funds	959	1 899	98	1 699	1 499	1 298
0	Balance at the end of the Reporting Period	959	1 899	98	1 699	1 499	1 298

Table 7: ACT Integrity Commission: Cash Flow Statement

2019-20 Budget	2019-20 Audited Outcome	2020-21 Budget	Var %	2021-22 Estimate	2022-23 Estimate	2023-24 Estimate
\$'000	\$'000	\$'000		\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
2 668	1 768	4 087	131	4 171	4 216	4 264
0	9	669	#	0	0	0
2 668	1 777	4 756	168	4 171	4 216	4 264
Payments						
1 553	884	1 943	120	1 991	2 037	2 068
147	103	197	91	201	206	209
968	321	1 947	507	1 979	1 973	1 987
0	21	0	-100	0	0	0
2 668	1 329	4 087	208	4 171	4 216	4 264
0	448	669	49	0	0	0
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES						
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
0	105	1 809	#	0	0	0
0	105	1 809	#	0	0	0
0	-105	-1 809	#	0	0	0
NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES						
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
0	775	1 140	47	0	0	0
0	775	1 140	47	0	0	0
0	775	1 140	47	0	0	0
NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES						
0	1 118	0	-100	0	0	0
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS						
0	0	1 118	#	1 118	1 118	1 118
CASH AT THE BEGINNING OF REPORTING PERIOD						
0	1 118	1 118	-	1 118	1 118	1 118
CASH AT THE END OF REPORTING PERIOD						

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- controlled recurrent payments:
 - the 2019-20 audited outcome was lower than the 2019-20 Budget by \$0.900 million. This was mainly due to 2019-20 being the first year of operations for the Commission and the Commission having to build its operational capacity.
 - the increase of \$2.319 million in the 2020-21 Budget from the 2019-20 audited outcome is for additional resources to assist the Commission with discharging its legislative responsibilities. As a newly created statutory authority, the Commission is still assessing its resource requirements to ensure it is fully functional and can meet its legislative responsibilities.
- employee expenses:
 - the 2019-20 audited outcome was lower than the 2019-20 Budget by \$0.531 million. This was mainly due to 2019-20 being the first year of operations for the Commission and the Commission having to build its operational capacity.
 - the increase of \$0.921 million in the 2020-21 Budget from the 2019-20 audited outcome is for additional resources to assist the Commission with discharging its legislative responsibilities. As a newly created statutory authority, the Commission is still assessing its resource requirements to ensure it is fully functional and can meet its legislative responsibilities.
- supplies and services:
 - the 2019-20 audited outcome was lower than the 2019-20 Budget by \$0.479 million. This was mainly due to 2019-20 being the first year of operations for the Commission and the Commission having to build its operational capacity.
 - the increase of \$1.391 million in the 2020-21 Budget from the 2019-20 audited outcome is for additional resources to assist the Commission with discharging its legislative responsibilities. As a newly created statutory authority, the Commission is still assessing its resource requirements to ensure it is fully functional and can meet its legislative responsibilities.

Balance Sheet

- property, plant and equipment:
 - the increase of \$2.405 million in the 2020-21 Budget from the 2019-20 audited outcome is for the fitout of the Commission's new office accommodation.

- capital works in progress:
 - the decrease of \$0.863 million in the 2020-21 Budget from the 2019-20 audited outcome relates to the completion of the fitout of the Commission's new office accommodation, with the value of the completed fitout recognised in property, plant and equipment.
- other provision:
 - the increase of \$0.602 million in the 2020-21 Budget from the 2019-20 audited outcome relates to the lease incentive for the Commission's new office accommodation.

Statement of Changes in Equity

- opening accumulated funds:
 - the increase of \$0.959 million in the 2020-21 Budget from the 2019-20 audited outcome mainly relates to the capital injection received in 2019-20 for the fitout of the Commission's new office accommodation.
- capital injections:
 - the increase of \$0.365 million in the 2020-21 Budget from the 2019-20 audited outcome relates to additional funding provided to complete the fitout of the Commission's new office accommodation.

Cash Flow Statement

Variations in the Statement are explained in the notes above.

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AUDITOR-GENERAL

Purpose

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

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

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

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

2020-21 Priorities

The main priorities of the ACT Audit Office for 2020-21 include:

- completing a planned program of nine performance audits which meets the expectations of the ACT Legislative Assembly and ACT community, as well as completing an additional two performance audits that could not be completed in 2019-20 due to the COVID-19 pandemic;
- completing an annual program of audits of financial statements and limited assurance engagements of statements of performance within required timeframes including completing the summary reports on the results of these engagements;
- completing performance audits and financial audits in accordance with professional auditing requirements and maintaining compliance with the Quality Control Standards and addressing any recommendations from quality assurance reviews of audit files;
- responding to representations and public interest disclosures made by members of the ACT Legislative Assembly and ACT community; and
- addressing findings and recommendations from the Strategic Review of the Auditor-General.

Estimated Employment Level

Table 1: Estimated Employment Level

	2018-19 Actual Outcome	2019-20 Budget	2019-20 Actual Outcome	2020-21 Budget
Staffing (FTE)	35	37	44 ¹	44 ²

Notes:

1. The 2019-20 actual outcome exceeded the budget mainly due to the impact of establishment changes and additional staff required to backfill staff on leave and COVID-19 pandemic related pressure.
2. The 2020-21 Budget reflects the permanent staffing level after considering the change in staffing levels as a result of the establishment changes.

Strategic Objectives

Business and Corporate Strategies

The Audit Office will be operating under its 'Strategic Plan 2019-2022'. This plan is supported by individual action plans for performance audit, financial audit and professional services activities for 2020-21.

The main strategies the Audit Office plans to use to achieve its objectives include the:

- completion of audits efficiently and effectively in accordance with professional auditing requirements;
- provision of informative and evidenced-based reports on the results of the performance audits and financial audits to the ACT Legislative Assembly;
- provision of advice and briefings to ACT Legislative Assembly committees, including the Standing Committee on Public Accounts; and
- improvement in performance by:
 - working on measures over a three-year period to improve the Audit Office's 2019-20 financial operating position;
 - 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
 - responding to feedback provided in surveys by audited agencies and Audit Office staff.

Changes to Appropriation

Table 2: Changes to appropriation – Controlled Recurrent Payments

	2019-20 Estimated Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
2019-20 Budget	3 124	3 494	3 521	3 499	3 499
2020-21 Budget Technical Adjustments					
Reversal of the impact of 2019-20's workers compensation adjustments	0	23	23	23	23
Workers' compensation adjustment 2020-21 only	0	-3	0	0	0
COB2 impacts	0	0	-86	-125	-132
Revised Indexation Parameters	0	32	61	99	112
2020-21 Budget	3 124	3 546	3 519	3 496	3 502

Financial Statements

Table 3: Auditor-General: Operating Statement

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
Revenue							
3 124	Controlled Recurrent Payments	3 124	3 546	14	3 519	3 496	3 502
4 307	Sale of Goods and Services from Contracts with Customers	4 807	4 951	3	6 315	6 391	6 479
28	Grants and Contributions	76	41	-46	42	43	44
30	Investment Revenue	30	0	-100	0	0	0
7 489	Total Revenue	8 037	8 538	6	9 876	9 930	10 025
Expenses							
4 778	Employee Expenses	5 631	6 272	11	6 398	6 512	6 642
570	Superannuation Expenses	761	753	-1	765	778	791
2 172	Supplies and Services	2 575	2 133	-17	2 126	2 109	2 141
52	Depreciation and Amortisation	66	27	-59	28	28	29
7 572	Total Expenses	9 033	9 185	2	9 317	9 427	9 603
-83	Operating Result	-996	-647	35	559	503	422
-83	Total Comprehensive Income	-996	-647	35	559	503	422

Table 4: Auditor-General: Balance Sheet

Budget at 30/6/20 \$'000	Audited Outcome at 30/6/20 \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000	
Current Assets							
1 293	Cash and Cash Equivalents	597	13	-98	8	552	1 064
1 652	Receivables	1 918	2 251	17	2 859	2 860	2 860
22	Other Assets	43	40	-7	41	42	43
2 967	Total Current Assets	2 558	2 304	-10	2 908	3 454	3 967
Non Current Assets							
18	Property, Plant and Equipment	36	10	-72	11	10	10
18	Total Non Current Assets	36	10	-72	11	10	10
2 985	TOTAL ASSETS	2 594	2 314	-11	2 919	3 464	3 977
Current Liabilities							
162	Payables	154	159	3	161	161	163
1 339	Employee Benefits	1 738	2 153	24	2 193	2 219	2 377
1 501	Total Current Liabilities	1 892	2 312	22	2 354	2 380	2 540
Non Current Liabilities							
116	Employee Benefits	168	210	25	214	230	256
86	Other Liabilities	105	10	-90	10	10	-85
202	Non-Current Liabilities	273	220	-19	224	240	171
1 703	TOTAL LIABILITIES	2 165	2 532	17	2 578	2 620	2 711
1 282	NET ASSETS	429	-218	-151	341	844	1 266
REPRESENTED BY FUNDS EMPLOYED							
998	Accumulated Funds	145	-502	-446	57	560	982
284	Asset Revaluation Surplus	284	284	-	284	284	284
1 282	TOTAL FUNDS EMPLOYED	429	-218	-151	341	844	1 266

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

Budget at 30/6/20 \$'000	Audited Outcome at 30/6/20 \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000	
Opening Equity							
1 081	Opening Accumulated Funds	1 141	145	-87	-502	57	560
284	Opening Asset Revaluation Reserve	284	284	-	284	284	284
1 365	Balance at the Start of the Reporting Period	1 425	429	-70	-218	341	844
Comprehensive Income							
-83	Operating Result	-996	-647	35	559	503	422
-83	Total Comprehensive Income	-996	-647	35	559	503	422
0	Total Movement in Reserves	0	0	-	0	0	0
Closing Equity							
998	Closing Accumulated Funds	145	-502	-446	57	560	982
284	Closing Asset Revaluation Reserve	284	284	-	284	284	284
1 282	Balance at the end of the Reporting Period	429	-218	-151	341	844	1 266

Table 6: Auditor-General: Cash Flow Statement

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
3 124	Controlled Recurrent Payments	3 124	3 546	14	3 519	3 496	3 502
4 418	Sale of Goods and Services from Contracts with Customers	4 281	4 753	11	5 469	6 107	6 204
30	Investment Receipts	30	0	-100	0	0	0
514	Other	466	502	8	508	538	538
8 086	Operating Receipts	7 901	8 801	11	9 496	10 141	10 244
Payments							
4 522	Employee	5 028	5 815	16	5 923	6 026	6 113
679	Superannuation	748	754	1	765	779	795
2 633	Supplies and Services	2 559	2 553	..	2 548	2 526	2 557
263	Other	477	263	-45	265	266	267
8 097	Operating Payments	8 812	9 385	7	9 501	9 597	9 732
-11	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-911	-584	36	-5	544	512
-11	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-911	-584	36	-5	544	512
1 304	CASH AT THE BEGINNING OF REPORTING PERIOD	1 508	597	-60	13	8	552
1 293	CASH AT THE END OF REPORTING PERIOD	597	13	-98	8	552	1 064

Notes to the Controlled Budget Statements

Significant variations are explained below.

Estimated Employment Level

- The 2019-20 audited outcome exceeded the budget mainly due to the impact of establishment changes and additional staff required to backfill staff on leave and COVID-19 pandemic related pressure.
- The 2020-21 Budget reflects the permanent staffing level after considering the change in staffing levels as a result of the establishment changes.

Operating Statement

- Employee and Superannuation Expenses:
 - The 2019-20 audited outcome exceeded the 2019-20 Budget by \$1.044 million. This was mainly due to additional staff recruited during the second half of the financial year as a result of a review of the staff establishment undertaken by the new Auditor-General.
 - The increase of \$0.633 million in the 2020-21 Budget from the 2019-20 audited outcome reflects the staffing level change as a result of the full year impact of the establishment changes and pay increases under the new Enterprise Agreement.
- Supplies and Services:
 - The 2019-20 estimated outcome was \$0.403 million higher than the 2019-20 Budget mainly due to additional consultants and contractors required as a result of the COVID-19 pandemic.

Balance Sheet

- The decrease in 2020-21 Cash and Cash Equivalents compared to 2019-20 audited outcome by \$0.584 million is mainly due to the operating deficit in 2020-21.

Statement of Changes in Equity

- The decrease in 2020-21 Equity compared to 2019-20 audited outcome by \$0.647 million is mainly due to the estimated operating deficit in 2020-21.

Cash Flow Statement

- The decrease in estimated 2020-21 Closing Cash Balance compared to 2019-20 audited outcome by \$0.584 million is mainly due to the estimated operating deficit in 2020-21.

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ELECTORAL COMMISSIONER

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. All three are appointed as officers of the ACT Legislative Assembly. 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.

2020-21 Priorities

Major priorities for 2020-21 include:

- conducting the 2020 ACT Legislative Assembly election in a COVID safe manner, incorporating:
 - delivering an electoral information/education campaign to all eligible ACT citizens;
 - employing, training and deploying additional staff;
 - conducting polling services for all forms of eligible voting for the election;
 - implementing a range of ICT systems, including for the conduct of electronic voting and counting, overseas electronic voting, electronic electoral rolls in polling places, electronic election management, and scanning of paper ballots and online election results;
 - enforcing compulsory voting; and
 - completing a comprehensive report on the conduct of the election.
- administering ongoing financial disclosure scheme functions, including monitoring of compliance with disclosure obligations and caps on election expenditure by political parties, candidates and other election participants; and
- implementing any legislative changes arising from Electoral Act amendments.

Estimated Employment Level

Table 1: Estimated Employment Level

	2018-19 Actual Outcome	2019-20 Budget	2019-20 Actual Outcome	2020-21 Budget
Staffing (FTE)	12	14.4	17.7 ¹	20.2 ²

Notes:

1. The variance between the 2019-20 Budget and the 2019-20 Actual Outcome is due to the increase in staff in preparation for the 2020 ACT Legislative Assembly election, as well as additional staff to implement the full modernisation of the Electoral Management System. The 2019-20 Actual Outcome figure is based on FTE as at 30 June 2020. The table does not include two part-time statutory office holders and election casuals employed under the *Electoral Act 1992*.
2. The variance between the 2019-20 Budget and the 2020-21 Budget is due to the increase in staff in preparation for and the conduct of the 2020 ACT Legislative Assembly election.

Changes to Appropriation

Table 2: Changes to appropriation – Controlled Recurrent Payments

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
2019-20 Budget	4 126	8 893	3 394	3 460	3 460
2020-21 Budget Technical Adjustments					
Critical Funding - Electoral Services Funding	0	3 726	0	0	0
Estimated Outcome - Electoral Services Funding	-312	312	0	0	0
Estimated Outcome - End of Year estimate	-38	38	0	0	0
New EMS Technical Adjustment - transfer of recurrent funding to capital injection	0	-139	0	0	0
Revised Funding Profile - Better Government-New Electoral Management System	-178	178	0	0	0
Revised Indexation Parameters	0	-25	-20	-33	17
Revised Superannuation Parameters - Round Robin	-6	-1	-2	-5	-6
Revised Wage Parameters/Remuneration Tribunal - Electoral Commissioner remuneration increase	0	14	14	14	14
Revised Wage Parameters/Remuneration Tribunal - ACT Electoral Commission Chair & Member remuneration increase	0	8	8	8	8
Technical adjustment - transfer of recurrent funding to capital injections	0	-41	0	0	0
2020-21 Budget	3 592	12 963	3 394	3 444	3 493

Table 3: Changes to appropriation – Capital Injections, Controlled

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
2019-20 Budget	862	0	0	0	0
FMA Section 16B Rollovers from 2018-19					
Rollover-Electronic voting	31	0	0	0	0
2020-21 Budget Policy Decisions					
Overseas e-voting (Osev) ID verification project	0	120	0	0	0
Upgrade to election results system media feed	8	0	0	0	0
2020-21 Budget Technical Adjustments					
New EMS Technical Adjustment - transfer of recurrent funding to capital injection	0	139	0	0	0
Revised Funding Profile-Better Government-Electronic Voting	-79	79	0	0	0
Revised Funding Profile-Better Government-New Electoral Management System	-322	322	0	0	0
Technical Adjustment-transfer of recurrent funds to capital injection	0	41	0	0	0
2020-21 Budget	500	701	0	0	0

Financial Statements

Table 4: Electoral Commissioner: Operating Statement

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
Revenue							
4 126	Controlled Recurrent Payments	3 592	12 963	261	3 394	3 444	3 493
23	Sale of Goods and Services from Contracts with Customers	30	25	-17	26	26	27
175	Grants and Contributions	379	114	-70	117	120	123
16	Investment Revenue	17	16	-6	16	16	16
4 340	Total Revenue	4 018	13 118	226	3 553	3 606	3 659
Expenses							
2 020	Employee Expenses	1 795	5 814	224	1 579	1 599	1 619
273	Superannuation Expenses	283	571	102	246	249	251
2 047	Supplies and Services	2 008	6 729	235	1 728	1 758	1 789
252	Depreciation and Amortisation	133	341	156	449	449	380
4 592	Total Expenses	4 219	13 455	219	4 002	4 055	4 039
-252	Operating Result	-201	-337	-68	-449	-449	-380
-252	Total Comprehensive Income	-201	-337	-68	-449	-449	-380

Table 5: Electoral Commissioner: Balance Sheet

Budget at 30/6/20 \$'000	Audited Outcome at 30/6/20 \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000	
Current Assets							
591	Cash and Cash Equivalents	1 265	1 086	-14	1 072	1 058	1 044
16	Receivables	30	30	-	30	30	30
0	Other Assets	7	7	-	7	7	7
607	Total Current Assets	1 302	1 123	-14	1 109	1 095	1 081
Non Current Assets							
62	Property, Plant and Equipment	56	40	-29	24	8	-6
944	Intangible Assets	410	1 565	282	1 252	819	453
436	Capital Works in Progress	733	120	-84	0	0	0
1 442	Total Non Current Assets	1 199	1 725	44	1 276	827	447
2 049	TOTAL ASSETS	2 501	2 848	14	2 385	1 922	1 528
Current Liabilities							
211	Payables	486	467	-4	448	429	410
331	Employee Benefits	544	546	-	551	556	561
542	Total Current Liabilities	1 030	1 013	-2	999	985	971
Non Current Liabilities							
14	Employee Benefits	36	36	-	36	36	36
14	Non-Current Liabilities	36	36	-	36	36	36
556	TOTAL LIABILITIES	1 066	1 049	-2	1 035	1 021	1 007
1 493	NET ASSETS	1 435	1 799	25	1 350	901	521
REPRESENTED BY FUNDS EMPLOYED							
1 493	Accumulated Funds	1 435	1 799	25	1 350	901	521
1 493	TOTAL FUNDS EMPLOYED	1 435	1 799	25	1 350	901	521

Table 6: Electoral Commissioner: Statement of Changes in Equity

Budget at 30/6/20 \$'000	Audited Outcome at 30/6/20 \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000	
Opening Equity							
883	Opening Accumulated Funds	1 137	1 435	26	1 799	1 350	901
883	Balance at the Start of the Reporting Period	1 137	1 435	26	1 799	1 350	901
Comprehensive Income							
-252	Operating Result - Including Economic Flows	-201	-337	-68	-449	-449	-380
-252	Total Comprehensive Income	-201	-337	-68	-449	-449	-380
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
862	Capital Injections	500	701	40	0	0	0
862	Total Transactions Involving Owners Affecting Accumulated Funds	500	701	40	0	0	0
Closing Equity							
1 493	Closing Accumulated Funds	1 435	1 799	25	1 350	901	521
1 493	Balance at the end of the Reporting Period	1 435	1 799	25	1 350	901	521

Table 7: Electoral Commissioner: Cash Flow Statement

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
4 126	Controlled Recurrent Payments	3 592	12 963	261	3 394	3 444	3 493
23	Sale of Goods and Services from Contracts with Customers	41	25	-39	25	25	26
16	Investment Receipts	17	16	-6	16	16	16
0	Other	157	0	-100	0	0	0
4 165	Operating Receipts	3 807	13 004	242	3 435	3 485	3 535
Payments							
2 033	Employee	1 633	5 831	257	1 593	1 613	1 633
273	Superannuation	282	571	102	245	248	250
1 872	Supplies and Services	883	6 615	649	1 611	1 638	1 666
0	Grants and Purchased Services	715	0	-100	0	0	0
0	Other	164	0	-100	0	0	0
4 178	Operating Payments	3 677	13 017	254	3 449	3 499	3 549
-13	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	130	-13	-110	-14	-14	-14
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
1 162	Purchase of Property, Plant and Equipment	618	867	40	0	0	0
1 162	Investing Payments	618	867	40	0	0	0
-1 162	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-618	-867	-40	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
862	Capital Injections	500	701	40	0	0	0
862	Financing Receipts	500	701	40	0	0	0
862	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	500	701	40	0	0	0
-313	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	12	-179	#	-14	-14	-14
904	CASH AT THE BEGINNING OF REPORTING PERIOD	1 253	1 265	1	1 086	1 072	1 058
591	CASH AT THE END OF REPORTING PERIOD	1 265	1 086	-14	1 072	1 058	1 044

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- controlled recurrent payments:
 - the decrease of \$0.534 million (13 per cent) in the 2019-20 audited outcome from the 2019-20 Budget mainly relates to COVID-19 and the Commission delaying its plans for the 2020 ACT Legislative Assembly election due to social distancing and working from home arrangements.
 - the increase of \$9.371 million (261 per cent) in the 2020-21 Budget from the 2019-20 audited outcome mainly relates to increased funding to cover the additional resource requirements for the 2020 ACT Legislative Assembly election and delivering the election in a COVID-safe format.
- employee expenses:
 - the increase of \$4.020 million (224 per cent) in the 2020-21 Budget from the 2019-20 audited outcome mainly relates to increased staff required for the 2020 ACT Legislative Assembly election and delivering the election in a COVID-safe format.
- supplies and services:
 - the increase of \$4.721 million (235 per cent) in the 2020-21 Budget from the 2019-20 audited outcome mainly relates to increased resources required for the 2020 ACT Legislative Assembly election and delivering the election in a COVID-safe format.

Balance Sheet

- cash and cash equivalents:
 - the increase of \$0.674 million (114 per cent) in the 2019-20 audited outcome from the 2019-20 Budget is mainly due to the carried forward cash balance from 2018-19 being higher than anticipated.
- intangible assets:
 - the decrease of \$0.534 million (57 per cent) in the 2019-20 audited outcome from the 2019-20 Budget mainly relates to delays in the enhancement and modernisation of information systems necessary for the 2020 ACT Legislative Assembly election due to COVID-19.
 - the increase of \$1.155 million (281 per cent) in the 2020-21 budget from the 2019-20 audited outcome mainly relates to the capitalisation of enhancements and modernisation of the Electoral Commission's information systems that were necessary for the 2020 ACT Legislative Assembly election.

- capital works in progress:
 - the increase of \$0.297 million (68 per cent) in the 2019-20 audited outcome from the 2019-20 Budget mainly relates to delays in the enhancement and modernisation of information systems necessary for the 2020 ACT Legislative Assembly election due to COVID-19.
 - the decrease of \$0.613 million (84 per cent) in the 2020-21 Budget from the 2019-20 audited outcome mainly relates to the capitalisation of enhancements and modernisation of the Electoral Commission's information systems that were necessary for the 2020 ACT Legislative Assembly election.
- Payables:
 - the increase of \$0.275 million (130 per cent) in the 2019-20 audited outcome from the 2019-20 Budget mainly relates to the accrual of costs associated with the enhancement and modernisation the Electoral Commission's information systems.

Statement of Changes in Equity

Variations in the Statement are explained in the notes above.

Cash Flow Statement

Variations in the Statement are explained in the notes above.

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.

2020-21 Priorities

Priorities for the Office in 2020-21 include to:

- continue the implementation of the digital transformation of the Assembly's business processes and the digitisation of the Assembly's archived records;
- complete the redesign of the members' entrance of the Assembly building to address known security vulnerabilities and to complement the work being undertaken in the nearby Constitution Place development;
- complete the upgrade of the heating ventilation and air-conditioning system on the ground floor of the Assembly building; and
- implement the changes stemming from the election of the 10th Assembly.

Estimated Employment Level

Table 1: Estimated Employment Level

	2018-19 Actual Outcome	2019-20 Budget	2019-20 Actual Outcome	2020-21 Budget
Controlled Staffing (FTE)	52	52	52	52
Territorial Staffing (Actual)	44	n/a ¹	47	n/a ¹

Note:

1. Budgeted staffing numbers are not available as each member receives a staffing allocation. The member can decide the mix and number of staff they require to run their offices.

Changes to Appropriation

Table 2: Changes to appropriation – Controlled Recurrent Payments

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
2019-20 Budget	10 291	10 400	10 657	10 837	10 837
2020-21 Budget Policy Adjustments					
Continuation of funding for Digital Committee position	0	54	0	0	0
2020-21 Budget Technical Adjustments					
Revised Indexation Parameters	0	-14	-41	-60	102
S16 Transfer – to ACT Executive for 9 th Minister	0	-15	-24	-24	-25
2020-21 Budget	10 291	10 425	10 592	10 753	10 914

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

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
2019-20 Budget	9 632	10 427	9 894	10 027	10 027
2020-21 Budget Technical Adjustments					
Revised Workers Compensation Charges	0	7	7	7	7
Revised Indexation Parameters	0	0	0	-1	126
S16 Transfer – to ACT Executive for 9 th Minister	0	-401	-621	-621	-621
Undrawn Funds	-287	0	0	0	0
2020-21 Budget	9 345	10 033	9 280	9 412	9 539

Table 4: Changes to appropriation – Capital Injections, Controlled

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
2019-20 Budget	35	35	35	35	35
2020-21 Budget	35	35	35	35	35

Table 5: Changes to appropriation – Capital Injections, Territorial

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
2019-20 Budget	1 428	957	292	292	292
2020-21 Budget Technical Adjustments					
Reprofiling Members Entrance Project	-533	533	0	0	0
Revised Better Infrastructure Base Funding	0	0	0	7	15
Undrawn Funds	-2	0	0	0	0
2020-21 Budget	893	1 490	292	299	307

Financial Statements - Controlled

Table 6: Office of the Legislative Assembly: Operating Statement

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
Revenue							
10 291	Controlled Recurrent Payments	10 291	10 425	1	10 592	10 753	10 914
520	Grants and Contributions ¹	533	520	-2	520	520	520
40	Investment Revenue ¹	36	41	14	42	43	44
44	Other Revenue	30	45	50	45	46	46
10 895	Total Revenue	10 890	11 031	1	11 199	11 362	11 524
Expenses							
5 945	Employee Expenses	5 758	5 991	4	6 104	6 183	6 262
1 247	Superannuation Expenses	964	1 294	34	1 348	1 367	1 385
3 742	Supplies and Services	3 621	3 776	4	3 805	3 876	3 947
401	Depreciation and Amortisation	447	367	-18	294	294	294
2	Borrowing Costs	1	2	100	2	2	2
3	Other Expenses	0	3	#	3	3	3
11 340	Total Expenses	10 791	11 433	6	11 556	11 725	11 893
-445	Operating Result	99	-402	-506	-357	-363	-369
Other Comprehensive Income							
75	Post Audit Adjustments	0	75	#	75	75	75
0	Decrease in Asset Revaluation Surplus	-239	0	-100	0	0	0
75	Total Other Comprehensive Income	-239	75	131	75	75	75
-370	Total Comprehensive Income	-140	-327	-134	-282	-288	-294

Note:

1. Since publication of the 2019-20 Budget Statements, from 1 July 2019 the Office of the Legislative Assembly has adopted Australian Accounting Standards AASB 15, 'Revenue from Contracts with Customers', and AASB 1058, 'Income of Not-for-Profit Entities'. This has resulted in:
 - a. the reclassification of some revenue items from 'Resources Received Free of Charge' to 'Grants and Contributions'; and
 - b. the renaming of 'Interest' to 'Investment Revenue'.

Table 7: Office of the Legislative Assembly: Balance Sheet

Budget at 30/6/20 \$'000	Audited Outcome at 30/6/20 \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000	
Current Assets							
2 292	Cash and Cash Equivalents	2 964	2 953	..	2 942	2 931	2 920
21	Receivables	21	18	-14	15	12	9
42	Other Assets	66	63	-5	60	57	54
2 355	Total Current Assets	3 051	3 034	-1	3 017	3 000	2 983
Non Current Assets							
3 401	Property, Plant and Equipment	2 856	2 817	-1	2 778	2 739	2 700
73	Intangible Assets	393	320	-19	320	320	320
295	Capital Works in Progress	0	0	-	0	0	0
3 769	Total Non Current Assets	3 249	3 137	-3	3 098	3 059	3 020
6 124	TOTAL ASSETS	6 300	6 171	-2	6 115	6 059	6 003
Current Liabilities							
181	Payables	146	129	-12	112	95	78
14	Lease Liabilities ¹	26	26	-	26	26	26
2 411	Employee Benefits	2 157	2 328	8	2 526	2 730	2 940
2 606	Total Current Liabilities	2 329	2 483	7	2 664	2 851	3 044
Non Current Liabilities							
13	Lease Liabilities ¹	0	0	-	0	0	0
113	Employee Benefits	102	111	9	121	131	141
126	Total Non Current Liabilities	102	111	9	121	131	141
2 732	TOTAL LIABILITIES	2 431	2 594	7	2 785	2 982	3 185
3 392	NET ASSETS	3 869	3 577	-8	3 330	3 077	2 818
REPRESENTED BY FUNDS EMPLOYED							
2 158	Accumulated Funds	2 874	2 582	-10	2 335	2 082	1 823
1 234	Asset Revaluation Surplus	995	995	-	995	995	995
3 392	TOTAL FUNDS EMPLOYED	3 869	3 577	-8	3 330	3 077	2 818

Note:

1. Since publication of the 2019-20 Budget Statements, the Office of the Legislative Assembly has adopted Australian Accounting Standard AASB 16 'Leases' resulting in the renaming of 'Finance Leases' to 'Lease Liabilities'.

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

Budget at 30/6/20 \$'000		Audited Outcome at 30/6/20 \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000
Opening Equity							
2 493	Opening Accumulated Funds	2 740	2 874	5	2 582	2 335	2 082
1 234	Opening Asset Revaluation Reserve	1 234	995	-19	995	995	995
3 727	Balance at the Start of the Reporting Period	3 974	3 869	-3	3 577	3 330	3 077
Comprehensive Income							
75	Post Audit Adjustments	0	75	#	75	75	75
-445	Operating Result - Including Economic Flows	99	-402	-506	-357	-363	-369
0	Decrease in Asset Revaluation Surplus	-239	0	100	0	0	0
-370	Total Comprehensive Income	-140	-327	-134	-282	-288	-294
Transactions Involving Owners Affecting Accumulated Funds							
35	Capital Injections	35	35	-	35	35	35
35	Total Transactions Involving Owners Affecting Accumulated Funds	35	35	-	35	35	35
Closing Equity							
2 158	Closing Accumulated Funds	2 874	2 582	-10	2 335	2 082	1 823
1 234	Closing Asset Revaluation Reserve	995	995	-	995	995	995
3 392	Balance at the end of the Reporting Period	3 869	3 577	-8	3 330	3 077	2 818

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

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget	Var %	2021-22 Estimate	2022-23 Estimate	2023-24 Estimate
\$'000		\$'000	\$'000		\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
10 291	Controlled Recurrent Payments	10 291	10 425	1	10 592	10 753	10 914
40	Investment Receipts	36	41	14	42	43	44
288	Other	376	407	8	407	408	408
10 619	Operating Receipts	10 703	10 873	2	11 041	11 204	11 366
Payments							
5 607	Employee	5 559	5 662	2	5 747	5 820	5 893
1 147	Superannuation	944	1 194	26	1 248	1 267	1 285
3 737	Supplies and Services	3 347	3 771	13	3 800	3 871	3 942
2	Interest Expenses	1	2	100	2	2	2
226	Other	344	226	-34	226	226	226
10 719	Operating Payments	10 195	10 855	6	11 023	11 186	11 348
-100	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	508	18	-96	18	18	18
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
1 863	Proceeds from Sale/Maturity of Investments	0	0	-	0	0	0
1 863	Investing Receipts	0	0	-	0	0	0
Payments							
105	Purchase of Property, Plant and Equipment	116	35	-70	35	35	35
1 675	Purchase of Investments	0	0	-	0	0	0
1 780	Investing Payments	116	35	-70	35	35	35
83	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-116	-35	70	-35	-35	-35

(continue)

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

2019-20 Budget	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
35	35	35	-	35	35	35
35	35	35	-	35	35	35
Payments						
29	38	29	-24	29	29	29
29	38	29	-24	29	29	29
6	-3	6	300	6	6	6
-11	389	-11	-103	-11	-11	-11
2 303	2 575	2 964	15	2 953	2 942	2 931
2 292	2 964	2 953	..	2 942	2 931	2 920

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- Superannuation expenses:
 - the increase of \$0.330 million from the 2019-20 audited outcome to the 2020-21 Budget is largely due to the change in the mix of staff between defined benefit and freedom of choice superannuation schemes.

Balance Sheet

- Cash and cash equivalents:
 - the increase of \$0.661 million from the 2019-20 Budget to the 2020-21 Budget is largely due to the cost savings that occurred in 2019-20 because of the COVID-19 pandemic.
- Property, plant and equipment:
 - the decrease of \$0.584 million from the 2019-20 Budget to the 2020-21 Budget is largely due to the asset revaluation decrement that occurred in 2019-20.

Cash Flow Statement

Variations in the Statement are explained in the notes above.

Financial Statements - Territorial

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

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
Revenue							
9 632	Payment for Expenses on Behalf of the Territory	9 345	10 033	7	9 280	9 412	9 539
441	Grants and Contributions ¹	437	441	1	441	441	441
10 073	Total Revenue	9 782	10 474	7	9 721	9 853	9 980
Expenses							
8 896	Employee Expenses	8 378	9 309	11	8 578	8 702	8 820
962	Superannuation Expenses	1 006	932	-7	919	931	943
460	Supplies and Services	477	472	-1	473	473	474
1 214	Depreciation and Amortisation	604	1 251	107	1 260	1 260	1 260
11 532	Total Expenses	10 465	11 964	14	11 230	11 366	11 497
-1 459	Operating Result	-683	-1 490	-118	-1 509	-1 513	-1 517
Other Comprehensive Income							
0	Increase in Asset Revaluation Surplus	5 190	0	-100	0	0	0
-1 459	Total Comprehensive Income	4 507	-1 490	-133	-1 509	-1 513	-1 517

Note:

1. Since publication of the 2019-20 Budget Statements, from 1 July 2019 the Office of the Legislative Assembly has adopted Australian Accounting Standard AASB 1058, 'Income of Not-for-Profit Entities'. This has resulted in the reclassification of some revenue items from 'Resources Received Free of Charge' to 'Grant and Contributions'.

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

Budget at 30/6/20 \$'000	Audited Outcome at 30/6/20 \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000
Current Assets						
154 Cash and Cash Equivalents	82	108	32	134	160	186
8 Receivables	25	26	4	27	28	29
162 Total Current Assets	107	134	25	161	188	215
Non Current Assets						
28 561 Property, Plant and Equipment	34 200	34 349	..	33 291	32 240	31 197
0 Capital Works In Progress	523	523	-	523	523	523
28 561 Total Non Current Assets	34 723	34 872	..	33 814	32 763	31 720
28 723 TOTAL ASSETS	34 830	35 006	1	33 975	32 951	31 935
Current Liabilities						
100 Payables	10	10	-	10	10	10
795 Employee Benefits	755	930	23	1 115	1 304	1 497
895 Total Current Liabilities	765	940	23	1 125	1 314	1 507
Non Current Liabilities						
3 Employee Benefits	0	1	#	2	3	4
3 Total Non Current Liabilities	0	1	#	2	3	4
898 TOTAL LIABILITIES	765	941	23	1,127	1,317	1,511
27 825 NET ASSETS	34 065	34 065	-	32 848	31 634	30 424
REPRESENTED BY FUNDS EMPLOYED						
14 907 Accumulated Funds	15 957	15 957	-	14 740	13 526	12 316
12 918 Asset Revaluation Surplus	18 108	18 108	-	18 108	18 108	18 108
27 825 TOTAL FUNDS EMPLOYED	34 065	34 065	-	32 848	31 634	30 424

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

Budget at 30/6/20 \$'000		Audited Outcome at 30/6/20 \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000
Opening Equity							
14 938	Opening Accumulated Funds	15 747	15 957	1	15 957	14 740	13 526
12 918	Opening Asset Revaluation Reserve	12 918	18 108	40	18 108	18 108	18 108
27 856	Balance at the Start of the Reporting Period	28 665	34 065	19	34 065	32 848	31 634
Comprehensive Income							
-1 459	Operating Result - Including Economic Flows	-683	-1 490	-118	-1 509	-1 513	-1 517
0	Increase in Asset Revaluation Surplus	5 190	0	-100	0	0	0
-1 459	Total Comprehensive Income	4 507	-1 490	-133	-1 509	-1 513	-1 517
Transactions Involving Owners Affecting Accumulated Funds							
1 428	Capital Injections	893	1 490	67	292	299	307
1 428	Total Transactions Involving Owners Affecting Accumulated Funds	893	1 490	67	292	299	307
Closing Equity							
14 907	Closing Accumulated Funds	15 957	15 957	-	14 740	13 526	12 316
12 918	Closing Asset Revaluation Reserve	18 108	18 108	-	18 108	18 108	18 108
27 825	Balance at the end of the Reporting Period	34 065	34 065	-	32 848	31 634	30 424

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

2019-20 Budget	2019-20 Audited Outcome	2020-21 Budget	Var %	2021-22 Estimate	2022-23 Estimate	2023-24 Estimate	
\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
9 632	Payment for Expenses on Behalf of the Territory	9 345	10 033	7	9 280	9 412	9 539
30	Other	71	30	-58	30	30	30
9 662	Operating Receipts	9 416	10 063	7	9 310	9 442	9 569
Payments							
9 045	Employee	8 247	9 464	15	8 723	8 843	8 957
551	Superannuation	994	521	-48	508	520	532
35	Supplies and Services	59	47	-20	48	48	49
5	Other	94	5	-95	5	5	5
9 636	Operating Payments	9 394	10 037	7	9 284	9 416	9 543
26	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	22	26	18	26	26	26
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
1,428	Purchase of Property, Plant and Equipment	907	1,490	64	292	299	307
1 428	Investing Payments	907	1 490	64	292	299	307
-1 428	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-907	-1 490	-64	-292	-299	-307
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
1 428	Capital Injections	893	1 490	67	292	299	307
1 428	Financing Receipts	893	1 490	67	292	299	307
1 428	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	893	1 490	67	292	299	307
26	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	8	26	225	26	26	26
128	CASH AT THE BEGINNING OF REPORTING PERIOD	74	82	11	108	134	160
154	CASH AT THE END OF REPORTING PERIOD	82	108	32	134	160	186

Notes to the Territorial Budget Statements

Significant variations are as follows:

Operating Statement

- Payment for Expenses on Behalf of the Territory:
 - the increase of \$0.401 million from the 2019-20 Budget and \$0.688 million from the 2019-20 audited outcome to the 2020-21 Budget is to fund the expected termination payments following the October 2020 ACT election.
- Employee expenses:
 - the increase of \$0.413 million from the 2019-20 Budget and \$0.931 million from the 2019-20 audited outcome to the 2020-21 Budget is due to the expected termination payments following the October 2020 ACT election.
- Depreciation:
 - the increase of \$0.647 million from the 2019-20 audited outcome to the 2020-21 Budget is largely due to capital works to be completed and transferred to property, plant and equipment in 2020-21.

Statement of Assets and Liabilities on Behalf of the Territory

- Property, plant and equipment:
 - the increase of \$5.788 million from the 2019-20 Budget to the 2020-21 Budget is largely due to asset revaluation increment that occurred in 2019-20.

Statement of Changes in Equity on Behalf of the Territory

- Capital injections:
 - the increase of \$0.597 million from the 2019-20 audited outcome to the 2020-21 Budget is largely due to the reprofiling of capital works for the members entrance project which was delayed.

Cash Flow Statement

Variations in the Statement are explained in the notes above.

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