



Australian Capital Territory

Budget

2015-16

Budget Statements

ACT Executive

Auditor-General

Electoral Commissioner

Office of the Legislative Assembly

For Canberra

Guide to the Budget Papers

Structure and content of the 2015-16 Budget Papers

The 2015-16 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

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

Summarises the 2015-16 Budget and forward estimates for the general government sector, the public trading enterprise sector and the total Territory Government. Details of the projected 2015-16 Budget results are provided, as well as background information on the development of the 2015-16 Budget, including economic conditions and federal financial relations.

Also provides an overview of the Territory's infrastructure investment program and details of the 2015-16 expense, infrastructure and capital, and revenue initiatives.

Full accrual financial statements and notes are provided for all sectors.

Budget Statements

Information on each directorate and Territory authority and corporation is broken up into several smaller documents. This includes output classes (where relevant), descriptions of functions, roles and responsibilities, together with major strategic priorities.

ISSN 1327-581X

© Australian Capital Territory, Canberra June 2015

Publication No 15/0231

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Produced for the Chief Minister, Treasury and Economic Development Directorate by Publishing Services.

Enquiries about this publication should be directed to the Chief Minister, Treasury and Economic Development Directorate.

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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.

2015-16 Priorities

The ACT Executive will be leading the Government's agenda and setting the key priorities across directorates for 2015-16. Since the election of the new Chief Minister, a number of cabinet committees have been established to drive key priorities – including Transport Reform, Social Inclusion and Equality and Urban Renewal.

Estimated Employment Level

Table 1: Estimated Employment Level

	2013-14 Actual Outcome	2014-15 Budget	2014-15 Estimated Outcome	2015-16 Budget
Staffing (FTE)	40	43 ¹	47 ²	46 ³

Note(s):

1. The variation between the 2013-14 Actual Outcome and the 2014-15 Budget is primarily due to the funding of additional positions in anticipation of the appointment of an additional minister.
2. The variation between the 2014-15 Budget and the 2014-15 Estimated Outcome is largely due to the transfer during the year of a Member and two staff from the Office of the Legislative Assembly as a result of the appointment of an additional minister.
3. The variation between the 2014-15 Budget and the 2015-16 Budget is due to the transfer during the year of a Member and two staff from the Office of the Legislative Assembly as a result of the appointment of an additional minister.

Changes to Appropriation

Table 2: Changes to appropriation—Territorial

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
2014-15 Budget	8,123	8,228	8,371	8,527	8,527
2015-16 Budget Policy Adjustments					
General Savings	-	(28)	(1)	(1)	(1)
2015-16 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	142
Revised Superannuation Parameters	(318)	(328)	(335)	(375)	(381)
Revised Wage Parameters	-	201	281	285	288
Remuneration Tribunal Outcome – MLAs	-	48	49	50	51
Transfer – Sixth Minister from the Office of the Legislative Assembly	418	407	407	408	408
2015-16 Budget	8,223	8,528	8,772	8,894	9,034

Financial Statements

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

2014-15 Budget \$'000		2014-15 Est'd outcome \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
Revenue							
8,123	Payment for Expenses on Behalf of the Territory	8,223	8,528	4	8,772	8,894	9,034
194	Resources Received Free of Charge	194	199	3	204	209	214
8,317	Total Revenue	8,417	8,727	4	8,976	9,103	9,248
Expenses							
5,853	Employee Expenses	6,396	6,556	3	6,749	6,831	6,899
1,069	Superannuation Expenses	786	820	4	858	865	873
1,356	Supplies and Services	1,377	1,353	-2	1,408	1,447	1,516
44	Depreciation and Amortisation	44	26	-41	2	2	2
7	Borrowing Costs	7	2	-71	0	0	0
8,329	Total Expenses	8,610	8,757	2	9,017	9,145	9,290
-12	Operating Result	-193	-30	84	-41	-42	-42
-12	Total Comprehensive Income	-193	-30	84	-41	-42	-42

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

Budget At 30/6/15 \$'000		2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
	Current Assets						
618	Cash and Cash Equivalents	425	154	-64	284	317	350
17	Receivables	17	17	-	17	17	17
635	Total Current Assets	442	171	-61	301	334	367
	Non Current Assets						
199	Property, Plant and Equipment	200	153	-24	56	54	52
199	Total Non Current Assets	200	153	-24	56	54	52
834	TOTAL ASSETS	642	324	-50	357	388	419
	Current Liabilities						
373	Payables	373	374	..	375	376	377
94	Finance Leases	94	0	-100	0	0	0
688	Employee Benefits	735	539	-27	611	683	755
1,155	Total Current Liabilities	1,202	913	-24	986	1,059	1,132
	Non Current Liabilities						
54	Employee Benefits	58	59	2	60	60	60
54	Total Non Current Liabilities	58	59	2	60	60	60
1,209	TOTAL LIABILITIES	1,260	972	-23	1,046	1,119	1,192
-375	NET ASSETS	-618	-648	-5	-689	-731	-773
	REPRESENTED BY FUNDS EMPLOYED						
-380	Accumulated Funds	-623	-653	-5	-694	-736	-778
5	Reserves	5	5	-	5	5	5
-375	TOTAL FUNDS EMPLOYED	-618	-648	-5	-689	-731	-773

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

Budget At 30/6/15 \$'000		2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
	Opening Equity						
-632	Opening Accumulated Funds	-682	-623	9	-653	-694	-736
5	Opening Asset Revaluation Reserve	5	5	-	5	5	5
-627	Balance at the Start of the Reporting Period	-677	-618	9	-648	-689	-731
	Comprehensive Income						
-12	Operating Result for the Period	-193	-30	84	-41	-42	-42
-12	Total Comprehensive Income	-193	-30	84	-41	-42	-42
0	Total Movement in Reserves	0	0	-	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds						
264	Capital Injections	264	0	-100	0	0	0
0	Increase/Decrease in Net Assets due to Admin Restructure	-12	0	100	0	0	0
264	Total Transactions Involving Owners Affecting Accumulated Funds	252	0	-100	0	0	0
	Closing Equity						
-380	Closing Accumulated Funds	-623	-653	-5	-694	-736	-778
5	Closing Asset Revaluation Reserve	5	5	-	5	5	5
-375	Balance at the End of the Reporting Period	-618	-648	-5	-689	-731	-773

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

Budget At 30/6/15 \$'000		2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
8,123	Cash from Government for EBT	8,223	8,528	4	8,772	8,894	9,034
111	Other Receipts	111	106	-5	104	104	109
8,234	Operating Receipts	8,334	8,634	4	8,876	8,998	9,143
Payments							
5,791	Related to Employees	6,295	6,725	7	6,687	6,767	6,835
1,069	Related to Superannuation	786	856	9	858	865	873
1,209	Related to Supplies and Services	1,230	1,181	-4	1,097	1,229	1,298
7	Borrowing Costs	7	2	-71	0	0	0
109	Other	109	106	-3	104	104	104
8,185	Operating Payments	8,427	8,870	5	8,746	8,965	9,110
49	NET CASH INFLOW / (OUTFLOW) FROM OPERATING ACTIVITIES	-93	-236	-154	130	33	33
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
43	Proceeds from Sale of Property, Plant and Equipment	237	63	-73	0	0	0
43	Investing Receipts	237	63	-73	0	0	0
43	NET CASH INFLOW / (OUTFLOW) FROM INVESTING ACTIVITIES	237	63	-73	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
264	Capital Injections from Government	264	0	-100	0	0	0
264	Financing Receipts	264	0	-100	0	0	0
Payments							
113	Repayment of Finance Leases	113	98	-13	0	0	0
113	Financing Payments	113	98	-13	0	0	0

Budget At 30/6/15 \$'000		2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
151	NET CASH INFLOW / (OUTFLOW) FROM FINANCING ACTIVITIES	151	-98	-165	0	0	0
243	NET INCREASE / (DECREASE) IN CASH HELD	295	-271	-192	130	33	33
375	CASH AT THE BEGINNING OF REPORTING PERIOD	130	425	227	154	284	317
618	CASH AT THE END OF REPORTING PERIOD	425	154	-64	284	317	350

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 \$0.305 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to revised wages parameters for ministerial staff as a result of the Enterprise Bargaining Agreement (EBA) (\$0.201 million) and remuneration tribunal outcomes (\$0.048 million), partially offset by general savings (\$0.028 million).
- employee expenses: the increase of \$0.543 million in the 2014-15 estimated outcome from the original budget is mainly due to the transfer during the year of a Member and two staff from the Office of the Legislative Assembly (OLA) associated with the appointment of the 6th Minister (\$0.362 million) and revised wages parameters for ministerial staff as a result of the EBA (\$0.166 million).
- superannuation expenses: the decrease of \$0.283 million in the 2014-15 estimated outcome from the original budget is mainly due to re-profiling of superannuation expenses (\$0.318 million), partially offset by the transfer during the year of a Member and two staff from OLA (\$0.035 million).

Statement of Assets and Liabilities on Behalf of the Territory

- cash and cash equivalents: the decrease of \$0.271 million in the 2015-16 Budget from the 2014-15 estimated outcome mainly reflects an unusually high cash balance as at 30 June 2015 due to a timing difference between the drawdown of appropriation and payment to staff for the additional pay period in 2015-16.

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

Purpose

Under the *Auditor-General Act 1996* (A-G Act) the Auditor-General is an independent officer of the Legislative Assembly. Legislated functions of the Auditor-General include promoting accountability in the public administration of the Territory. These functions are mainly performed through the conduct of financial and performance audits and reporting the results of these audits to the ACT Legislative Assembly.

Other activities performed by the Auditor-General include responding to representations by the members of the Legislative Assembly and community, providing advice and briefings to Legislative Assembly committees and ACT Government agencies and conducting investigations under the *Public Interest Disclosure Act 2012*.

The Audit Office seeks to improve public services provided by the ACT Government by:

- drawing attention to areas where these services could be improved; and
- providing advice to ACT Government agencies on how improvements could be made.

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

2015-16 Priorities

The main priorities in 2015-16 include:

- developing a program of performance audits which meets the needs of the ACT Legislative Assembly and broader community;
- completing a planned program of performance audits and other investigations;
- completing an annual program of financial audits within whole-of-government reporting timeframes;
- completing performance and financial audits in accordance with applicable professional auditing standards;
- responding effectively to representations and public interest disclosures; and
- addressing findings and implementing agreed recommendations from the strategic review of the Auditor-General.

Estimated Employment Level

Table 1: Estimated Employment Level

	2013-14 Actual Outcome	2014-15 Budget	2014-15 Estimated Outcome	2015-16 Budget
Staffing (FTE)	39	39	42 ¹	39

Note:

1. Three staff members are on maternity leave and temporary contracts are being used to replace these staff while they are on leave.

Strategic Objectives and Indicators

Strategic Objective 1

Business and Corporate Strategies

The Audit Office will be operating under its Strategic Plan 2015-18 and related internal action plans for its financial audit, performance audit and support functions. Major strategies for 2015-16 include:

- providing high quality, accurate and balanced reports of the results of audits. These reports will include recommendations to improve public services provided by the ACT Government;
- providing informative reports, advice and briefings to the ACT Legislative Assembly, especially the Public Accounts Committee;
- using efficient and effective methodologies to perform financial and performance audits;
- improving the performance of the Audit Office by the provision of coaching, feedback and learning and development opportunities to staff;
- maintaining strong quality control systems for financial and performance audits; and
- improving operations by addressing any findings and agreed recommendations from the strategic review of the Auditor-General, internal audits and quality control reviews of audit work on financial and performance audits.

Changes to Appropriation

Table 2: Changes to appropriation—Government Payment for Outputs, Controlled

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
2014-15 Budget	2,719	2,798	2,876	2,917	2,917
2015-16 Budget Policy Adjustments					
General Savings	-	(17)	(1)	(1)	(1)
2015-16 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	48
Revised Superannuation Parameters	(18)	(22)	(31)	(40)	(41)
2015-16 Budget	2,701	2,759	2,844	2,876	2,923

Financial Statements

Table 3: Auditor-General: Operating Statement

2014-15 Budget \$'000		2014-15 Est'd outcome \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
Revenue							
2,719	Government Payment for Outputs	2,701	2,759	2	2,844	2,876	2,923
767	User Charges - Non ACT Government	803	783	-2	816	837	869
3,019	User Charges - ACT Government	3,183	3,246	2	3,311	3,376	3,503
95	Interest	98	90	-8	89	89	91
0	Other Revenue	18	0	-100	0	0	0
6,600	Total Revenue	6,803	6,878	1	7,060	7,178	7,386
Expenses							
4,006	Employee Expenses	3,926	4,319	10	4,420	4,474	4,532
653	Superannuation Expenses	612	628	3	647	655	663
1,874	Supplies and Services	2,305	1,904	-17	1,971	2,023	2,073
98	Depreciation and Amortisation	163	127	-22	43	43	43
6,631	Total Expenses	7,006	6,978	..	7,081	7,195	7,311
-31	Operating Result	-203	-100	51	-21	-17	75
-31	Total Comprehensive Income	-203	-100	51	-21	-17	75

Table 4: Auditor-General: Balance Sheet

Budget At 30/6/15 \$'000		2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
Current Assets							
2,017	Cash and Cash Equivalents	2,465	2,555	4	2,681	2,809	3,029
1,487	Receivables	1,459	1,459	-	1,459	1,459	1,459
0	Assets Held for Sale	11	11	-	11	11	11
11	Other Current Assets	0	0	-	0	0	0
3,515	Total Current Assets	3,935	4,025	2	4,151	4,279	4,499
Non Current Assets							
128	Property, Plant and Equipment	110	21	-81	16	11	6
128	Total Non Current Assets	110	21	-81	16	11	6
3,643	TOTAL ASSETS	4,045	4,046	..	4,167	4,290	4,505
Current Liabilities							
60	Payables	205	205	-	205	205	205
20	Finance Leases	15	15	-	15	15	15
1,700	Employee Benefits	1,796	1,876	4	1,994	2,112	2,230
1,780	Total Current Liabilities	2,016	2,096	4	2,214	2,332	2,450
Non Current Liabilities							
0	Finance Leases	14	14	-	14	14	14
131	Employee Benefits	139	160	15	184	206	228
75	Other	62	62	-	62	62	62
206	Total Non Current Liabilities	215	236	10	260	282	304
1,986	TOTAL LIABILITIES	2,231	2,332	5	2,474	2,614	2,754
1,657	NET ASSETS	1,814	1,714	-6	1,693	1,676	1,751
REPRESENTED BY FUNDS EMPLOYED							
1,574	Accumulated Funds	1,644	1,544	-6	1,523	1,506	1,581
83	Reserves	170	170	-	170	170	170
1,657	TOTAL FUNDS EMPLOYED	1,814	1,714	-6	1,693	1,676	1,751

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

Budget At 30/6/15 \$'000		2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
	Opening Equity						
1,538	Opening Accumulated Funds	1,780	1,644	-8	1,544	1,523	1,506
83	Opening Asset Revaluation Reserve	170	170	-	170	170	170
1,621	Balance at the Start of the Reporting Period	1,950	1,814	-7	1,714	1,693	1,676
	Comprehensive Income						
-31	Operating Result for the Period	-203	-100	51	-21	-17	75
-31	Total Comprehensive Income	-203	-100	51	-21	-17	75
0	Total Movement in Reserves	0	0	-	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds						
67	Capital Injections	67	0	-100	0	0	0
67	Total Transactions Involving Owners Affecting Accumulated Funds	67	0	-100	0	0	0
	Closing Equity						
1,574	Closing Accumulated Funds	1,644	1,544	-6	1,523	1,506	1,581
83	Closing Asset Revaluation Reserve	170	170	-	170	170	170
1,657	Balance at the End of the Reporting Period	1,814	1,714	-6	1,693	1,676	1,751

Table 6: Auditor-General: Cash Flow Statement

Budget At 30/6/15 \$'000	2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000	
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
2,719	Cash from Government for Outputs	2,701	2,759	2	2,844	2,876	2,923
3,856	User Charges	4,058	4,099	1	4,198	4,283	4,442
95	Interest Received	97	89	-8	89	89	91
435	Other Receipts	452	387	-14	387	386	386
7,105	Operating Receipts	7,308	7,334	..	7,518	7,634	7,842
Payments							
3,623	Related to Employees	3,492	3,967	14	4,043	4,098	4,156
736	Related to Superannuation	695	725	4	730	737	745
2,097	Related to Supplies and Services	2,528	2,239	-11	2,306	2,358	2,408
445	Other	445	285	-36	285	285	285
6,901	Operating Payments	7,160	7,216	1	7,364	7,478	7,594
204	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	148	118	-20	154	156	248
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
67	Capital Injections from Government	67	0	-100	0	0	0
67	Financing Receipts	67	0	-100	0	0	0
Payments							
28	Repayment of Finance Leases	28	28	-	28	28	28
28	Financing Payments	28	28	-	28	28	28
39	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	39	-28	-172	-28	-28	-28
243	NET INCREASE / (DECREASE) IN CASH HELD	187	90	-52	126	128	220

Budget At 30/6/15 \$'000		2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
1,774	CASH AT THE BEGINNING OF REPORTING PERIOD	2,278	2,465	8	2,555	2,681	2,809
2,017	CASH AT THE END OF REPORTING PERIOD	2,465	2,555	4	2,681	2,809	3,029

Notes to the Controlled Budget Statements

Significant variations are explained below:

Operating Statement

- user charges – ACT Government: the increase of \$0.164 million in the 2014-15 estimated outcome from the 2014-15 Budget is mainly due to an increase in financial audit fees resulting from the completion of several audits that were unknown when the 2014-15 Budget was prepared.
- supplies and services: the increase of \$0.431 million in the 2014-15 estimated outcome from the 2014-15 Budget mainly resulted from an increased use of contractors and consultants to assist in completing performance and financial audits.
- employee expenses: the increase of \$0.393 million in the 2015-16 Budget from the 2014-15 estimated outcome mainly reflects the budget assumption that the budgeted number of staff will be maintained in 2015-16. Delays in replacing departing performance and financial audit staff meant that the budgeted number of staff was not maintained in 2014-15.
- supplies and services: the decrease of \$0.401 million in the 2015-16 Budget from the 2014-15 estimated outcome reflects the budget assumption that maintaining the budgeted number of staff 2015-16 will result in a decrease in the use of contractors and consultants to assist in completing performance and financial audits.
- depreciation: The increase of \$0.065 million in the 2014-15 estimated outcome from the 2014-15 Budget is due to an upwards valuation of the office fit-out after the 2014-15 budget was prepared.

Balance Sheet

- cash and cash equivalents: the increase of \$0.448 million in the 2014-15 estimated outcome from the 2014-15 Budget is due mainly to higher than budgeted cash balance at the beginning of the 2014-15 reporting period. The higher than expected Cash and Cash Equivalents balance at the beginning of the 2014-15 reporting period was mainly due to payments for supplies and services in 2013-14 being less than estimated in the 2013-14 estimated outcome.

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

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.

From 1 July 2014 the members of the Commission became independent officers of the ACT Legislative Assembly, following amendments made to the Electoral Act by the *Officers of the Assembly Legislation Amendment Act 2013*. As an officer of the Assembly, the Electoral Commissioner holds director-general powers under the Public Sector Management Act and the *Financial Management Act 1996*.

2015-16 Priorities

Major priorities for 2015-16 include:

- 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;
- employing additional staff and moving to expanded accommodation in preparation for the conduct of the 2016 ACT Legislative Assembly election;
- enhancing election ICT systems to ensure readiness for the 2016 ACT Legislative Assembly election; and
- continuing to provide a comprehensive electoral education program.

Estimated Employment Level

Table 1: Estimated Employment Level

	2013-14 Actual Outcome	2014-15 Budget	2014-15 Estimated Outcome	2015-16 Budget
Staffing (FTE)	n/a	9	9	11.5 ¹

Note:

1. The increase in the 2015-16 Budget from the 2014-15 estimated outcome is due to the increase in staff in preparation for the 2016 ACT Legislative Assembly election.

Changes to Appropriation

Table 2: Changes to appropriation—Government Payment for Outputs, Controlled

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
2014-15 Budget	2,425	2,999	6,359	2,840	2,840
2015-16 Budget Policy Adjustments					
General Savings	-	(5)	-	-	-
2015-16 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	51
Revised Superannuation Parameters	(38)	(75)	(62)	(74)	(88)
2015-16 Budget	2,387	2,919	6,297	2,766	2,803

Table 3: Changes to appropriation—Capital Injections, Controlled

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
2014-15 Budget	286	179	32	-	-
2015-16 Budget Technical Adjustments					
Revised Funding Profile – Electoral ICT Systems Upgrade for 2016 Election	(90)	90	-	-	-
2015-16 Budget	196	269	32	-	-

Financial Statements

Table 4: Electoral Commissioner: Operating Statement

2014-15 Budget \$'000		2014-15 Est'd outcome \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
Revenue							
2,425	Government Payment for Outputs	2,387	2,919	22	6,297	2,766	2,803
20	User Charges - Non ACT Government	33	21	-36	22	23	23
2,445	Total Revenue	2,420	2,940	21	6,319	2,789	2,826
Expenses							
1,144	Employee Expenses	1,084	1,411	30	2,507	1,286	1,301
219	Superannuation Expenses	181	216	19	313	207	196
1,070	Supplies and Services	1,153	1,301	13	3,481	1,277	1,310
306	Depreciation and Amortisation	306	306	-	365	245	245
2,739	Total Expenses	2,724	3,234	19	6,666	3,015	3,052
-294	Operating Result	-304	-294	3	-347	-226	-226
-294	Total Comprehensive Income	-304	-294	3	-347	-226	-226

Table 5: Electoral Commissioner: Balance Sheet

Budget At 30/6/15 \$'000	2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000	
Current Assets							
68	Cash and Cash Equivalents	68	15	-78	15	15	15
68	Total Current Assets	68	15	-78	15	15	15
Non Current Assets							
129	Property, Plant and Equipment	129	116	-10	103	91	79
778	Intangibles	778	485	-38	577	344	111
233	Capital Works in Progress	143	412	188	0	0	0
1,140	Total Non Current Assets	1,050	1,013	-4	680	435	190
1,208	TOTAL ASSETS	1,118	1,028	-8	695	450	205
Current Liabilities							
90	Payables	90	78	-13	60	41	22
267	Employee Benefits	276	223	-19	223	223	223
357	Total Current Liabilities	366	301	-18	283	264	245
Non Current Liabilities							
20	Employee Benefits	21	21	-	21	21	21
20	Total Non Current Liabilities	21	21	-	21	21	21
377	TOTAL LIABILITIES	387	322	-17	304	285	266
831	NET ASSETS	731	706	-3	391	165	-61
REPRESENTED BY FUNDS EMPLOYED							
831	Accumulated Funds	731	706	-3	391	165	-61
831	TOTAL FUNDS EMPLOYED	731	706	-3	391	165	-61

Table 6: Electoral Commissioner: Statement of Changes in Equity

Budget At 30/6/15 \$'000		2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
	Opening Equity						
0	Opening Accumulated Funds	0	731	#	706	391	165
0	Balance at the Start of the Reporting Period	0	731	#	706	391	165
	Comprehensive Income						
-294	Operating Result for the Period	-304	-294	3	-347	-226	-226
-294	Total Comprehensive Income	-304	-294	3	-347	-226	-226
0	Total Movement in Reserves	0	0	-	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds						
286	Capital Injections	196	269	37	32	0	0
839	Inc/Dec in Net Assets due to Admin Restructure	839	0	-100	0	0	0
1,125	Total Transactions Involving Owners Affecting Accumulated Funds	1,035	269	-74	32	0	0
	Closing Equity						
831	Closing Accumulated Funds	731	706	-3	391	165	-61
831	Balance at the End of the Reporting Period	731	706	-3	391	165	-61

Table 7: Electoral Commissioner: Cash Flow Statement

Budget At 30/6/15 \$'000		2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
2,425	Cash from Government for Outputs	2,387	2,919	22	6,297	2,766	2,803
20	User Charges	33	21	-36	22	23	23
2,445	Operating Receipts	2,420	2,940	21	6,319	2,789	2,826
Payments							
1,156	Related to Employees	1,086	1,468	35	2,525	1,305	1,320
219	Related to Superannuation	181	224	24	313	207	196
1,070	Related to Supplies and Services	1,153	1,301	13	3,481	1,277	1,310
2,445	Operating Payments	2,420	2,993	24	6,319	2,789	2,826
0	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	0	-53	#	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
233	Purchase of Property, Plant and Equipment and Capital Works	143	269	88	32	0	0
233	Investing Payments	143	269	88	32	0	0
-233	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-143	-269	-88	-32	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
286	Capital Injections from Government	196	269	37	32	0	0
15	Receipt of Transferred Cash Balances	15	0	-100	0	0	0
301	Financing Receipts	211	269	27	32	0	0

Budget At 30/6/15 \$'000		2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
301	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	211	269	27	32	0	0
68	NET INCREASE / (DECREASE) IN CASH HELD	68	-53	-178	0	0	0
0	CASH AT THE BEGINNING OF REPORTING PERIOD	0	68	#	15	15	15
68	CASH AT THE END OF REPORTING PERIOD	68	15	-78	15	15	15

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs: the increase of \$0.532 million in the 2015-16 Budget is to cover additional resources in preparation for the 2016 ACT election.
- employee expenses: the increase of \$0.327 million in the 2015-16 Budget corresponds with the additional resource requirements in preparation for the 2016 ACT election.

Balance Sheet

- intangibles: the decrease of \$0.293 million in the 2015-16 Budget relates to the amortisation of the Electoral Commission's information systems.
- capital works in progress: the increase of \$0.269 million in the 2015-16 Budget relates to enhancements to the Electoral Commission's information systems in preparation for the 2016 ACT election.

Statement of Changes in Equity

Variances in the 2015-16 Budget reflect the transfer of the ACT Electoral Commissioner from the Justice and Community Safety (JACS) portfolio on 1 July 2014.

Cash Flow Statement

Variations in this 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), which 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 by:

- 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.

2015-16 Priorities

Priorities for the Office in 2015-16 include:

- implementing revised accommodation arrangements associated with the enlargement of the Legislative Assembly in October 2016;
- developing a replacement for the software platform and associated IT systems used to produce Assembly procedural documents;
- replacing components of the Assembly's audio recording systems; and
- investigating potential changes to parliamentary practice and procedure associated with an enlarged Assembly.

Estimated Employment Level

Table 1: Estimated Employment Level

	2013-14 Actual Outcome	2014-15 Budget	2014-15 Estimated Outcome	2015-16 Budget
Staffing (FTE)	48	46	49 ¹	49 ²

Note(s):

1. The 2014-15 estimated outcome is higher than the original budget due to the engagement of temporary staff to cover short term requirements.
2. The Office anticipates that the 2015-16 Budget will remain the same as the 2014-15 estimated outcome, the engagement of temporary staff will continue to cover a number of staff on paid leave.

Changes to Appropriation

Table 2: Changes to appropriation—Government Payment for Outputs, Controlled

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
2014-15 Budget	7,662	7,839	7,894	8,044	8,044
2015-16 Budget Policy Adjustments					
Accommodation – Staff relocation	-	304	332	333	334
Offices of the MLAs – Administrative on-costs	-	57	57	57	57
Procedural Document Production System	-	12	24	24	24
General Savings	-	(16)	(15)	(14)	(12)
2015-16 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	101
Revised Superannuation Parameters	-	61	80	89	114
Transfer – Sixth Minister to ACT Executive	(21)	(22)	(22)	(23)	(23)
2015-16 Budget	7,641	8,235	8,350	8,510	8,639

Table 3: Changes to appropriation—Territorial

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
2014-15 Budget	6,512	7,017	6,453	6,242	6,242
2015-16 Budget Policy Adjustments					
General Savings	-	(1)	-	-	-
2015-16 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	76
Revised Wage Parameters	-	177	223	215	218
Remuneration Tribunal Outcome – MLAs	-	109	104	118	147
Transfer – Accommodation project to Capital Injection	(122)	-	-	-	-
Transfer – Sixth Minister to ACT Executive	(397)	(385)	(385)	(385)	(385)
2015-16 Budget	5,993	6,917	6,395	6,190	6,298

Table 4: Changes to appropriation—Capital Injections, Controlled

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
2014-15 Budget	740	5	5	5	5
2015-16 Budget Policy Adjustments					
Accommodation – Staff relocation	-	1,497	-	-	-
Procedural Document Production System	-	348	-	-	-
Upgrade and Expansion of Audio System	-	312	-	-	-
2015-16 Budget Technical Adjustments					
Transfer – Accommodation Project from EBT	49	-	-	-	-
Project Transfer – From Broadcasting Infrastructure and Audio-Visual Systems to Accommodation Project	(11)	-	-	-	-
Project Transfer – To Broadcasting Infrastructure and Audio-Visual Systems from Accommodation Project	-	11	-	-	-
Project Transfer – From Office Furniture to Accommodation Project	(6)	-	-	-	-
Project Transfer – To Office Furniture from Accommodation Project	-	6	-	-	-
Project Transfer – To Accommodation Project from Various Projects	17	-	-	-	-
Project Transfer – From Accommodation Project to Various Projects	-	(17)	-	-	-
Revised Funding Profile – Office Furniture	(89)	89	-	-	-
Savings – Office Furniture	(75)	-	-	-	-
2015-16 Budget	625	2,251	5	5	5

Table 5: Changes to appropriation—Capital Injections, Territorial

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
2014-15 Budget	500	252	258	264	264
2015-16 Budget Policy Adjustments					
Accommodation – Expansion of the Assembly	-	4,214	1,030	-	-
2015-16 Budget Technical Adjustments					
Capital Upgrades Indexation	-	-	-	-	7
Transfer – Accommodation Project from EBT	73	-	-	-	-
Project Transfer – From Capital Upgrades Program to Accommodation Project	(165)	-	-	-	-
Project Transfer – To Capital Upgrades Program from Accommodation Project	-	165	-	-	-
Project Transfer – To Accommodation Project from Capital Upgrades Program	165	-	-	-	-
Project Transfer – From Accommodation Project to Capital Upgrades Program	-	(165)	-	-	-
Revised Funding Profile – Capital Upgrades Program	-	291	(8)	(120)	(163)
2015-16 Budget	573	4,757	1,280	144	108

Financial Statements

Table 6: Office of the Legislative Assembly: Operating Statement

2014-15 Budget \$'000		2014-15 Est'd outcome \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
Income							
Revenue							
7,662	Government Payment for Outputs	7,641	8,235	8	8,350	8,510	8,639
2	Interest	2	2	-	2	2	2
18	Distribution from Investments with the Territory Banking Account	38	38	-	38	38	38
43	Other Revenue	43	44	2	44	44	44
852	Resources Received Free of Charge	679	704	4	704	704	704
8,577	Total Revenue	8,403	9,023	7	9,138	9,298	9,427
Gains							
3	Other Gains	0	0	-	0	0	0
3	Total Gains	0	0	-	0	0	0
8,580	Total Income	8,403	9,023	7	9,138	9,298	9,427
Expenses							
4,529	Employee Expenses	4,594	4,673	2	4,729	4,785	4,846
632	Superannuation Expenses	632	702	11	737	754	779
3,472	Supplies and Services	3,295	3,711	13	3,712	3,798	3,841
100	Depreciation and Amortisation	100	184	84	330	326	326
2	Borrowing Costs	2	2	-	2	2	2
8,735	Total Expenses	8,623	9,272	8	9,510	9,665	9,794
-155	Operating Result	-220	-249	-13	-372	-367	-367
-155	Total Comprehensive Income	-220	-249	-13	-372	-367	-367

Table 7: Office of the Legislative Assembly: Balance Sheet

Budget At 30/6/15 \$'000		2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
Current Assets							
240	Cash and Cash Equivalents	198	21	-89	21	21	21
75	Receivables	42	42	-	42	42	42
718	Investments	1,203	1,191	-1	1,184	1,173	1,162
2	Other Current Assets	5	5	-	5	5	5
1,035	Total Current Assets	1,448	1,259	-13	1,252	1,241	1,230
Non Current Assets							
1,838	Property, Plant and Equipment	1,924	2,209	15	3,511	3,267	3,023
26	Intangibles	42	345	721	265	189	113
0	Capital Works in Progress	66	1,546	#	0	0	0
1,864	Total Non Current Assets	2,032	4,100	102	3,776	3,456	3,136
2,899	TOTAL ASSETS	3,480	5,359	54	5,028	4,697	4,366
Current Liabilities							
315	Payables	531	524	-1	517	510	503
19	Finance Leases	15	25	67	38	51	64
1,420	Employee Benefits	1,595	1,406	-12	1,373	1,340	1,307
75	Other Liabilities	104	100	-4	96	92	88
1,829	Total Current Liabilities	2,245	2,055	-8	2,024	1,993	1,962
Non Current Liabilities							
0	Finance Leases	0	7	#	11	15	19
246	Employee Benefits	192	252	31	315	373	431
246	Total Non Current Liabilities	192	259	35	326	388	450
2,075	TOTAL LIABILITIES	2,437	2,314	-5	2,350	2,381	2,412
824	NET ASSETS	1,043	3,045	192	2,678	2,316	1,954
REPRESENTED BY FUNDS EMPLOYED							
19	Accumulated Funds	2	2,004	#	1,637	1,275	913
805	Reserves	1,041	1,041	-	1,041	1,041	1,041
824	TOTAL FUNDS EMPLOYED	1,043	3,045	192	2,678	2,316	1,954

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

Budget At 30/6/15 \$'000		2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
	Opening Equity						
-566	Opening Accumulated Funds	-403	2	100	2,004	1,637	1,275
805	Opening Asset Revaluation Reserve	1,041	1,041	-	1,041	1,041	1,041
239	Balance at the Start of the Reporting Period	638	1,043	63	3,045	2,678	2,316
	Comprehensive Income						
-155	Operating Result for the Period	-220	-249	-13	-372	-367	-367
-155	Total Comprehensive Income	-220	-249	-13	-372	-367	-367
0	Total Movement in Reserves	0	0	-	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds						
740	Capital Injections	625	2,251	260	5	5	5
740	Total Transactions Involving Owners Affecting Accumulated Funds	625	2,251	260	5	5	5
	Closing Equity						
19	Closing Accumulated Funds	2	2,004	#	1,637	1,275	913
805	Closing Asset Revaluation Reserve	1,041	1,041	-	1,041	1,041	1,041
824	Balance at the End of the Reporting Period	1,043	3,045	192	2,678	2,316	1,954

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

Budget At 30/6/15 \$'000		2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
7,662	Cash from Government for Outputs	7,641	8,235	8	8,350	8,510	8,639
2	Interest Received	2	2	-	2	2	2
18	Distribution from Investments with the Territory Banking Account	38	38	-	38	38	38
287	Other Receipts	287	288	..	288	288	288
7,969	Operating Receipts	7,968	8,563	7	8,678	8,838	8,967
Payments							
4,097	Related to Employees	4,497	4,390	-2	4,311	4,372	4,433
638	Related to Superannuation	638	733	15	744	761	786
3,154	Related to Supplies and Services	2,753	3,504	27	3,515	3,601	3,644
2	Borrowing Costs	2	2	-	2	2	2
223	Other	223	223	-	223	223	223
8,114	Operating Payments	8,113	8,852	9	8,795	8,959	9,088
-145	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-145	-289	-99	-117	-121	-121
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
210	Proceeds from Sale/Maturity of Investments	210	190	-10	195	199	199
210	Investing Receipts	210	190	-10	195	199	199
Payments							
628	Purchase of Property, Plant and Equipment and Capital Works	513	2,321	352	75	75	75
628	Investing Payments	513	2,321	352	75	75	75
-418	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-303	-2,131	-603	120	124	124

Budget At 30/6/15 \$'000		2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
740	Capital Injections from Government	625	2,251	260	5	5	5
740	Financing Receipts	625	2,251	260	5	5	5
Payments							
10	Repayment of Finance Leases	10	8	-20	8	8	8
10	Financing Payments	10	8	-20	8	8	8
730	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	615	2,243	265	-3	-3	-3
167	NET INCREASE / (DECREASE) IN CASH HELD	167	-177	-206	0	0	0
73	CASH AT THE BEGINNING OF REPORTING PERIOD	31	198	539	21	21	21
240	CASH AT THE END OF REPORTING PERIOD	198	21	-89	21	21	21

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs: the increase of \$0.594 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to the relocation of a portion of staff of the Office of the Legislative Assembly to nearby alternate premises to make accommodation space available in the Assembly building for additional members in 2016.
- supplies and services: the increase of \$0.416 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to accommodation rental costs associated with the relocation of a portion of staff of the Office of the Legislative Assembly to nearby alternate premises to make accommodation space available in the Assembly building for additional members in 2016.

Balance Sheet

- property, plant and equipment: the increase of \$0.285 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to the new budget initiative for a procedural document production system.
- intangibles: the increase of \$0.303 million in the 2015-16 Budget from the 2014-15 estimated outcome is due to the new budget initiative for the upgrade and expansion of the Assembly's audio system.
- capital works in progress: the increase of \$1.480 million in the 2015-16 Budget from the 2014-15 estimated outcome is due to works associated with alternate accommodation arrangements for a portion of staff of the Office of the Legislative Assembly.

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.

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

2014-15 Budget \$'000		2014-15 Est'd outcome \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
Revenue							
6,512	Payment for Expenses on Behalf of the Territory	5,993	6,917	15	6,395	6,190	6,298
440	Resources Received Free of Charge	440	441	..	441	441	441
6,952	Total Revenue	6,433	7,358	14	6,836	6,631	6,739
Expenses							
5,934	Employee Expenses	5,676	6,477	14	5,957	5,736	5,838
762	Superannuation Expenses	626	651	4	652	655	660
496	Supplies and Services	496	472	-5	472	485	486
526	Depreciation and Amortisation	879	837	-5	1,032	1,084	1,154
11	Borrowing Costs	11	3	-73	0	0	0
7,729	Total Expenses	7,688	8,440	10	8,113	7,960	8,138
-777	Operating Result	-1,255	-1,082	14	-1,277	-1,329	-1,399
-777	Total Comprehensive Income	-1,255	-1,082	14	-1,277	-1,329	-1,399

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

Budget At 30/6/15 \$'000		2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
	Current Assets						
401	Cash and Cash Equivalents	522	301	-42	397	493	519
11	Receivables	14	15	7	16	17	18
22	Assets Held for Sale	0	0	-	0	0	0
434	Total Current Assets	536	316	-41	413	510	537
	Non Current Assets						
27,697	Property, Plant and Equipment	29,715	29,377	-1	28,435	32,652	31,516
0	Capital Works in Progress	238	4,287	#	5,317	0	0
27,697	Total Non Current Assets	29,953	33,664	12	33,752	32,652	31,516
28,131	TOTAL ASSETS	30,489	33,980	11	34,165	33,162	32,053
	Current Liabilities						
90	Payables	218	219	..	219	219	219
81	Finance Leases	109	0	-100	0	0	0
558	Employee Benefits	492	415	-16	596	777	958
729	Total Current Liabilities	819	634	-23	815	996	1,177
	Non Current Liabilities						
141	Finance Leases	0	0	-	0	0	0
4	Employee Benefits	1	2	100	3	4	5
145	Total Non Current Liabilities	1	2	100	3	4	5
874	TOTAL LIABILITIES	820	636	-22	818	1,000	1,182
27,257	NET ASSETS	29,669	33,344	12	33,347	32,162	30,871
	REPRESENTED BY FUNDS EMPLOYED						
11,525	Accumulated Funds	11,461	15,136	32	15,139	13,954	12,663
15,732	Reserves	18,208	18,208	-	18,208	18,208	18,208
27,257	TOTAL FUNDS EMPLOYED	29,669	33,344	12	33,347	32,162	30,871

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

Budget At 30/6/15 \$'000		2014-15 Est'd outcome \$'000	Budget At 30/6/16 \$'000	Variance %	Estimate At 30/6/17 \$'000	Estimate At 30/6/18 \$'000	Estimate At 30/6/19 \$'000
	Opening Equity						
11,802	Opening Accumulated Funds	12,131	11,461	-6	15,136	15,139	13,954
15,732	Opening Asset Revaluation Reserve	18,208	18,208	-	18,208	18,208	18,208
27,534	Balance at the Start of the Reporting Period	30,339	29,669	-2	33,344	33,347	32,162
	Comprehensive Income						
-777	Operating Result for the Period	-1,255	-1,082	14	-1,277	-1,329	-1,399
-777	Total Comprehensive Income	-1,255	-1,082	14	-1,277	-1,329	-1,399
0	Total Movement in Reserves	0	0	-	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds						
500	Capital Injections	573	4,757	730	1,280	144	108
0	Inc/Dec in Net Assets due to Admin Restructure	12	0	-100	0	0	0
500	Total Transactions Involving Owners Affecting Accumulated Funds	585	4,757	713	1,280	144	108
	Closing Equity						
11,525	Closing Accumulated Funds	11,461	15,136	32	15,139	13,954	12,663
15,732	Closing Asset Revaluation Reserve	18,208	18,208	-	18,208	18,208	18,208
27,257	Balance at the End of the Reporting Period	29,669	33,344	12	33,347	32,162	30,871

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

2014-15 Budget \$'000		2014-15 Est'd outcome \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
6,512	Cash from Government for EBT	5,993	6,917	15	6,395	6,190	6,298
49	Other Receipts	49	30	-39	30	30	30
6,561	Operating Receipts	6,042	6,947	15	6,425	6,220	6,328
Payments							
5,630	Related to Employees	5,352	6,469	21	5,665	5,444	5,616
706	Related to Superannuation	571	639	12	612	615	620
44	Related to Supplies and Services	44	47	7	47	60	61
12	Borrowing Costs	12	0	-100	0	0	0
5	Other	5	5	-	5	5	5
6,397	Operating Payments	5,984	7,160	20	6,329	6,124	6,302
164	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	58	-213	-467	96	96	26
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
40	Proceeds from Sale of Property, Plant and Equipment	80	100	25	0	0	0
40	Investing Receipts	80	100	25	0	0	0
Payments							
336	Purchase of Property, Plant and Equipment and Capital Works	319	4,757	#	1,280	144	108
336	Investing Payments	319	4,757	#	1,280	144	108
-296	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-239	-4,657	#	-1,280	-144	-108

2014-15 Budget \$'000	2014-15 Est'd outcome \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000	
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
500	Capital Injections from Government	573	4,757	730	1,280	144	108
500	Financing Receipts	573	4,757	730	1,280	144	108
Payments							
100	Repayment of Finance Leases	124	108	-13	0	0	0
100	Financing Payments	124	108	-13	0	0	0
400	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	449	4,649	935	1,280	144	108
268	NET INCREASE / (DECREASE) IN CASH HELD	268	-221	-182	96	96	26
133	CASH AT THE BEGINNING OF REPORTING PERIOD	254	522	106	301	397	493
401	CASH AT THE END OF REPORTING PERIOD	522	301	-42	397	493	519

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 \$0.924 million in the 2015-16 Budget from the 2014-15 estimated outcome is due to revised wage parameters and the Remuneration Tribunal's *Determination 2 of 2015 – Members of the Legislative Assembly*, which provided for a three percent increase in the base rate of Members' salaries and an increase to the motor vehicle allowance entitlement.
- employee expenses: the increase of \$0.801 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to revised wage parameters, a three percent increase in the base rate of Members' salaries, an increase to the motor vehicle allowance entitlement and an increase in members' staff allocation.

Statement of Assets and Liabilities on Behalf of the Territory

- capital works in progress: the increase of \$4.049 million in the 2015-16 Budget from the 2014-15 estimated outcome is due to the commencement of works to the Legislative Assembly building and the chamber to accommodate an enlarged Assembly in 2016.

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.