



Australian  
Capital Territory  
**BUDGET  
2018-19**

Growing services  
for our growing city

**Budget Statements A**

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



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# STRUCTURE AND CONTENT OF THE 2018-19 BUDGET PAPERS

The 2018-19 Budget is presented in three papers and a series of agency Budget Statements.

## Budget Paper 1: Budget Speech

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

## Budget Paper 2: Budget in Brief

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

## Budget Paper 3: Budget Outlook

Budget Paper 3 summarises the 2018-19 Budget and forward estimates for the general government sector, the public trading enterprise sector and the total Territory Government.

Details of the projected 2018-19 Budget results are provided, as well as background information on the development of the 2018-19 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of the 2018-19 expense, infrastructure and capital, and revenue initiatives. Full accrual financial statements and notes are provided for all sectors.

## Budget Statements

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

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# ACT EXECUTIVE

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## Purpose

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

## 2018-19 Priorities

The ACT Executive will be leading the Government's agenda and progressing key priorities across directorates for 2018-19. The key focus will be providing the core services a growing city needs, continuing to deliver strong governance and accountability for Canberrans, and further strengthening community engagement.

## Estimated Employment Level

**Table 1: Estimated Employment Level**

	2016-17 Actual Outcome	2017-18 Budget	2017-18 Estimated Outcome	2018-19 Budget
Staffing (FTE)	53	54	54	54

## Changes to Appropriation

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

	<b>2017-18 Estimated Outcome \$'000</b>	<b>2018-19 Budget \$'000</b>	<b>2019-20 Estimate \$'000</b>	<b>2020-21 Estimate \$'000</b>	<b>2021-22 Estimate \$'000</b>
<b>2017-18 Budget</b>	<b>10,406</b>	<b>10,563</b>	<b>10,713</b>	<b>10,868</b>	<b>10,868</b>
<b>2018-19 Budget Technical Adjustments</b>					
Remuneration Tribunal Outcome - MLAs	0	58	58	58	58
Revised Indexation Parameters	0	0	0	0	145
Revised Superannuation Parameters	-29	-1	0	1	2
<b>2018-19 Budget</b>	<b>10,377</b>	<b>10,620</b>	<b>10,771</b>	<b>10,927</b>	<b>11,073</b>

## Financial Statements – Territorial

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

2017-18 Budget		2017-18 Estimated Outcome \$'000	2018-19 Budget \$'000	Var %	2019-20 Estimate \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000
<b>Income</b>							
<b>Revenue</b>							
10,406	Payment for Expenses on Behalf of the Territory	10,377	10,620	2	10,771	10,927	11,073
1,356	Resources Received Free of Charge	1,356	1,373	1	1,390	1,392	1,410
<b>11,762</b>	<b>Total Revenue</b>	<b>11,733</b>	<b>11,993</b>	<b>2</b>	<b>12,161</b>	<b>12,319</b>	<b>12,483</b>
<b>Gains</b>							
0	Other Gains	96	0	-100	0	0	0
<b>0</b>	<b>Total Gains</b>	<b>96</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>11,762</b>	<b>Total Income</b>	<b>11,829</b>	<b>11,993</b>	<b>1</b>	<b>12,161</b>	<b>12,319</b>	<b>12,483</b>
<b>Expenses</b>							
8,110	Employee Expenses	8,117	8,262	2	8,368	8,473	8,581
1,139	Superannuation Expenses	1,110	1,161	5	1,176	1,191	1,206
2,553	Supplies and Services	2,554	2,611	2	2,659	2,708	2,760
22	Depreciation and Amortisation	42	49	17	49	43	28
<b>11,824</b>	<b>Total Expenses</b>	<b>11,823</b>	<b>12,083</b>	<b>2</b>	<b>12,252</b>	<b>12,415</b>	<b>12,575</b>
<b>-62</b>	<b>Operating Result</b>	<b>6</b>	<b>-90</b>	<b>#</b>	<b>-91</b>	<b>-96</b>	<b>-92</b>
<b>-62</b>	<b>Total Comprehensive Income</b>	<b>6</b>	<b>-90</b>	<b>#</b>	<b>-91</b>	<b>-96</b>	<b>-92</b>

**Note:**

1. In all years the negative operating result and total comprehensive income reflects the impact of depreciation and the forecast movement in employee entitlements. There is an offsetting impact in the 2017-18 estimated outcome due to the transfer of furniture assets from the Office of the Legislative Assembly associated with fitouts following the expansion of the Legislative Assembly from 17 to 25 members in 2016-17.

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

<b>Budget at 30/6/18 \$'000</b>	<b>Est. Outcome as at 30/6/18 \$'000</b>	<b>Budget at 30/6/19 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/20 \$'000</b>	<b>Estimate at 30/6/21 \$'000</b>	<b>Estimate at 30/6/22 \$'000</b>	
<b>Current Assets</b>							
104	Cash and Cash Equivalents	117	117	-	117	117	117
36	Receivables	86	86	-	87	88	90
<b>140</b>	<b>Total Current Assets</b>	<b>203</b>	<b>203</b>	<b>-</b>	<b>204</b>	<b>205</b>	<b>207</b>
<b>Non Current Assets</b>							
49	Property, Plant and Equipment	254	229	-10	204	179	154
59	Intangible Assets	73	49	-33	25	6	2
<b>108</b>	<b>Total Non Current Assets</b>	<b>327</b>	<b>278</b>	<b>-15</b>	<b>229</b>	<b>185</b>	<b>156</b>
<b>248</b>	<b>TOTAL ASSETS</b>	<b>530</b>	<b>481</b>	<b>-9</b>	<b>433</b>	<b>390</b>	<b>363</b>
<b>Current Liabilities</b>							
0	Payables	137	138	1	141	144	149
870	Employee Benefits	758	797	5	836	884	941
<b>870</b>	<b>Total Current Liabilities</b>	<b>895</b>	<b>935</b>	<b>4</b>	<b>977</b>	<b>1,028</b>	<b>1,090</b>
<b>Non Current Liabilities</b>							
0	Employee Benefits	55	56	2	57	59	62
<b>0</b>	<b>Total Non Current Liabilities</b>	<b>55</b>	<b>56</b>	<b>2</b>	<b>57</b>	<b>59</b>	<b>62</b>
<b>870</b>	<b>TOTAL LIABILITIES</b>	<b>950</b>	<b>991</b>	<b>4</b>	<b>1,034</b>	<b>1,087</b>	<b>1,152</b>
<b>-622</b>	<b>NET ASSETS</b>	<b>-420</b>	<b>-510</b>	<b>-21</b>	<b>-601</b>	<b>-697</b>	<b>-789</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
-623	Accumulated Funds	-426	-516	-21	-607	-703	-795
1	Asset Revaluation Surplus	6	6	-	6	6	6
<b>-622</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>-420</b>	<b>-510</b>	<b>-21</b>	<b>-601</b>	<b>-697</b>	<b>-789</b>



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

<b>2017-18 Budget</b>		<b>2017-18 Estimated Outcome \$'000</b>	<b>2018-19 Budget \$'000</b>	<b>Var %</b>	<b>2019-20 Estimate \$'000</b>	<b>2020-21 Estimate \$'000</b>	<b>2021-22 Estimate \$'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
10,406	Payment for Expenses on Behalf of the Territory	10,377	10,620	2	10,771	10,927	11,073
107	Other	107	99	-7	103	103	103
<b>10,513</b>	<b>Operating Receipts</b>	<b>10,484</b>	<b>10,719</b>	<b>2</b>	<b>10,874</b>	<b>11,030</b>	<b>11,176</b>
<b>Payments</b>							
8,107	Employee	8,107	8,264	2	8,353	8,448	8,546
1,139	Superannuation	1,110	1,161	5	1,176	1,191	1,206
1,160	Supplies and Services	1,160	1,195	3	1,242	1,288	1,321
107	Other	107	99	-7	103	103	103
<b>10,513</b>	<b>Operating Payments</b>	<b>10,484</b>	<b>10,719</b>	<b>2</b>	<b>10,874</b>	<b>11,030</b>	<b>11,176</b>
<b>0</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
0	Purchase of Property, Plant and Equipment	89	0	-100	0	0	0
<b>0</b>	<b>Investing Payments</b>	<b>89</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-89</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>-89</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
104	CASH AT THE BEGINNING OF REPORTING PERIOD	206	117	-43	117	117	117
104	CASH AT THE END OF REPORTING PERIOD	117	117	-	117	117	117

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

Significant variations are as follows:

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

- Other Gains:
  - the increase of \$0.096 million in the 2017-18 estimated outcome from the original budget is mainly due to the transfer of furniture assets from the Office of the Legislative Assembly associated with fitouts following the expansion of the Legislative Assembly from 17 to 25 members in 2016-17.

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

- Property, Plant and Equipment:
  - the increase of \$0.205 million in the 2017-18 estimated outcome from the original budget is mainly due to the transfer of furniture assets from the Office of the Legislative Assembly associated with fitouts following the expansion of the Legislative Assembly from 17 to 25 members in 2016-17.

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

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

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

Variations for this statement are explained in the notes above.

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# AUDITOR-GENERAL

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## Purpose

The Auditor-General is an independent Officer of the Legislative Assembly and aims to promote public accountability for the effective and efficient provision of ACT public services by providing independent, evidenced-based audit reports to the ACT Legislative Assembly and ACT community on these services.

The Auditor-General, subject to Territory laws, has complete discretion in performing audits. The Auditor-General makes recommendations to ACT Government agencies and 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 Legislative Assembly and the community.

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

## 2018-19 Priorities

The main priorities for 2018-19 include:

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

## Estimated Employment Level

**Table 1: Estimated Employment Level**

	2016-17 Actual Outcome	2017-18 Budget	2017-18 Estimated Outcome	2018-19 Budget
<b>Staffing (FTE)</b>	33	37	37	35

# Strategic Objectives and Indicators

## Strategic Objective 1

### *Business and Corporate Strategies*

The Audit Office will be operating under its 'Strategic Plan 2018-2021'. This plan is supported by individual action plans for performance audit, financial audit and professional services (corporate) activities for 2018-19.

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

- 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;
- completion of audits efficiently and effectively in accordance with professional auditing requirements;
- continuation of bringing the performance audit work forward to achieve a more even spread of performance audits; and
- improvement in performance by:
  - addressing recommendations from 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**

	2017-18 Estimated Outcome \$'000	2018-19 Budget \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000
<b>2017-18 Budget</b>	2,894	2,935	2,947	2,977	2,977
<b>2018-19 Budget Policy Decisions</b>					
Better Government - More resources for the ACT Auditor-General	0	0	280	560	571
<b>2018-19 Budget Technical Adjustments</b>					
Comcare Premium adjustment	-5	0	0	0	0
Revised Wage Parameters	0	20	49	78	107
Revised Indexation Parameters	0	7	0	0	-12
Revised Superannuation Guarantee Rate	0	3	5	11	11
Revised Superannuation Parameters	-34	-16	-11	-5	-5
<b>2018-19 Budget</b>	<b>2,855</b>	<b>2,949</b>	<b>3,270</b>	<b>3,621</b>	<b>3,649</b>

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

	2017-18 Estimated Outcome \$'000	2018-19 Budget \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000
<b>2017-18 Budget</b>	0	0	0	0	0
<b>2018-19 Budget Technical Adjustments</b>					
Revised Wage Parameters	0	9	0	0	0
<b>2018-19 Budget</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Financial Statements – Controlled

**Table 4: Auditor-General: Operating Statement**

2017-18 Budget		2017-18 Estimated Outcome \$'000	2018-19 Budget \$'000	Var %	2019-20 Estimate \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000
<b>Income</b>							
<b>Revenue</b>							
2,894	Controlled Recurrent Payments	2,855	2,949	3	3,270	3,621	3,649
4,040	User Charges	3,985	4,203	5	4,330	4,459	4,591
45	Interest	50	45	-10	45	45	46
<b>6,979</b>	<b>Total Revenue</b>	<b>6,890</b>	<b>7,197</b>	<b>4</b>	<b>7,645</b>	<b>8,125</b>	<b>8,286</b>
<b>Expenses</b>							
4,344	Employee Expenses	3,939	4,201	7	4,577	4,912	5,018
653	Superannuation Expenses	619	585	-5	661	700	715
2,589	Supplies and Services	2,766	2,315	-16	2,362	2,437	2,435
52	Depreciation and Amortisation	52	52	-	52	18	0
<b>7,638</b>	<b>Total Expenses</b>	<b>7,376</b>	<b>7,153</b>	<b>-3</b>	<b>7,652</b>	<b>8,067</b>	<b>8,168</b>
<b>-659</b>	<b>Operating Result</b>	<b>-486</b>	<b>44</b>	<b>109</b>	<b>-7</b>	<b>58</b>	<b>118</b>
<b>-659</b>	<b>Total Comprehensive Income</b>	<b>-486</b>	<b>44</b>	<b>109</b>	<b>-7</b>	<b>58</b>	<b>118</b>

**Table 5: Auditor-General: Balance Sheet**

<b>Budget at 30/6/18 \$'000</b>		<b>2017-18 Estimated Outcome \$'000</b>	<b>Budget at 30/6/19 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/20 \$'000</b>	<b>Estimate at 30/6/21 \$'000</b>	<b>Estimate at 30/6/22 \$'000</b>
<b>Current Assets</b>							
1,483	Cash and Cash Equivalents	1,581	1,282	-19	1,511	1,475	1,411
1,410	Receivables	1,401	1,483	6	1,457	1,737	2,090
17	Other Assets	25	25	-	25	25	25
<b>2,910</b>	<b>Total Current Assets</b>	<b>3,007</b>	<b>2,790</b>	<b>-7</b>	<b>2,993</b>	<b>3,237</b>	<b>3,526</b>
<b>Non Current Assets</b>							
122	Property, Plant and Equipment	122	70	-43	18	0	0
<b>122</b>	<b>Total Non Current Assets</b>	<b>122</b>	<b>70</b>	<b>-43</b>	<b>18</b>	<b>0</b>	<b>0</b>
<b>3,032</b>	<b>TOTAL ASSETS</b>	<b>3,129</b>	<b>2,860</b>	<b>-9</b>	<b>3,011</b>	<b>3,237</b>	<b>3,526</b>
<b>Current Liabilities</b>							
186	Payables	209	209	-	209	209	209
1,655	Employee Benefits	1,420	1,079	-24	1,218	1,366	1,518
<b>1,841</b>	<b>Total Current Liabilities</b>	<b>1,629</b>	<b>1,288</b>	<b>-21</b>	<b>1,427</b>	<b>1,575</b>	<b>1,727</b>
<b>Non Current Liabilities</b>							
151	Employee Benefits	112	131	17	150	170	189
86	Other Liabilities	86	86	-	86	86	86
<b>237</b>	<b>Total Non Current Liabilities</b>	<b>198</b>	<b>217</b>	<b>10</b>	<b>236</b>	<b>256</b>	<b>275</b>
<b>2,078</b>	<b>TOTAL LIABILITIES</b>	<b>1,827</b>	<b>1,505</b>	<b>-18</b>	<b>1,663</b>	<b>1,831</b>	<b>2,002</b>
<b>954</b>	<b>NET ASSETS</b>	<b>1,302</b>	<b>1,355</b>	<b>4</b>	<b>1,348</b>	<b>1,406</b>	<b>1,524</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
666	Accumulated Funds	1,018	1,071	5	1,064	1,122	1,240
288	Asset Revaluation Surplus	284	284	-	284	284	284
<b>954</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>1,302</b>	<b>1,355</b>	<b>4</b>	<b>1,348</b>	<b>1,406</b>	<b>1,524</b>

**Table 6: Auditor-General: Statement of Changes in Equity**

<b>Budget at 30/6/18 \$'000</b>		<b>2017-18 Estimated Outcome \$'000</b>	<b>Budget at 30/6/19 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/20 \$'000</b>	<b>Estimate at 30/6/21 \$'000</b>	<b>Estimate at 30/6/22 \$'000</b>
	<b>Opening Equity</b>						
1,325	Opening Accumulated Funds	1,504	1,018	-32	1,071	1,064	1,122
288	Opening Asset Revaluation Reserve	284	284	-	284	284	284
<b>1,613</b>	<b>Balance at the Start of the Reporting Period</b>	<b>1,788</b>	<b>1,302</b>	<b>-27</b>	<b>1,355</b>	<b>1,348</b>	<b>1,406</b>
	<b>Comprehensive Income</b>						
-659	Operating Result	-486	44	109	-7	58	118
<b>-659</b>	<b>Total Comprehensive Income</b>	<b>-486</b>	<b>44</b>	<b>109</b>	<b>-7</b>	<b>58</b>	<b>118</b>
	<b>Closing Equity</b>						
666	Closing Accumulated Funds	1,018	1,071	5	1,064	1,122	1,240
288	Closing Asset Revaluation Reserve	284	284	-	284	284	284
<b>954</b>	<b>Balance at the end of the Reporting Period</b>	<b>1,302</b>	<b>1,355</b>	<b>4</b>	<b>1,348</b>	<b>1,406</b>	<b>1,524</b>

**Table 7: Auditor-General: Cash Flow Statement**

<b>2017-18 Budget</b>		<b>2017-18 Estimated Outcome</b>	<b>2018-19 Budget</b>	<b>Var %</b>	<b>2019-20 Estimate</b>	<b>2020-21 Estimate</b>	<b>2021-22 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
2,894	Controlled Recurrent Payments	2,855	2,949	3	3,270	3,621	3,649
4,204	User Charges	4,137	4,333	5	4,667	4,541	4,733
45	Interest Received	45	45	-	45	45	46
281	Other	529	427	-19	478	462	477
<b>7,424</b>	<b>Operating Receipts</b>	<b>7,566</b>	<b>7,754</b>	<b>2</b>	<b>8,460</b>	<b>8,669</b>	<b>8,905</b>
<b>Payments</b>							
4,008	Employee	3,921	4,349	11	4,342	4,737	4,902
735	Superannuation	701	681	-3	770	832	855
2,885	Supplies and Services	3,305	2,767	-16	2,856	2,873	2,949
275	Other	275	265	-4	263	263	263
<b>7,903</b>	<b>Operating Payments</b>	<b>8,202</b>	<b>8,062</b>	<b>-2</b>	<b>8,231</b>	<b>8,705</b>	<b>8,969</b>
<b>-479</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>-636</b>	<b>-308</b>	<b>52</b>	<b>229</b>	<b>-36</b>	<b>-64</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
0	Capital Injections	0	9	#	0	0	0
<b>0</b>	<b>Financing Receipts</b>	<b>0</b>	<b>9</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>							
<b>0</b>	<b>Financing Payments</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>0</b>	<b>9</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-479</b>	<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>-636</b>	<b>-299</b>	<b>53</b>	<b>229</b>	<b>-36</b>	<b>-64</b>
<b>1,962</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>2,217</b>	<b>1,581</b>	<b>-29</b>	<b>1,282</b>	<b>1,511</b>	<b>1,475</b>
<b>1,483</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>1,581</b>	<b>1,282</b>	<b>-19</b>	<b>1,511</b>	<b>1,475</b>	<b>1,411</b>

## Notes to the Controlled Budget Statements

Significant variations are explained below.

### ***Operating Statement***

- Employee Expenses:
  - The 2017-18 estimated outcome was \$0.405 million lower than the 2017-18 Budget as the departure of financial and performance audit staff resulted in a lower than anticipated full time equivalent staff in 2017-18.
  - The increase of \$0.262 million in the 2018-19 Budget from the 2017-18 estimated outcome reflects the budget assumption that the budgeted number of audit staff will be maintained in 2018-19.
- Supplies and Services:
  - The 2017-18 estimated outcome was \$0.177 million higher than the 2017-18 Budget due mainly to higher performance audit contractor costs to replace departing performance audit staff.
  - The decrease of \$0.451 million in the 2018-19 Budget from the 2017-18 estimated outcome reflects a decrease in performance audit contractor costs as the number of performance audits delivered in 2018-19 will be reduced by one. In 2017-18, the Audit Office used its cash reserves to do an additional performance audit as recommended by the strategic reviewer.

### ***Balance Sheet***

- Cash and Cash Equivalents:
  - The 2017-18 estimated outcome was \$0.098 million higher than the Budget mainly due to a higher than anticipated cash balance at the beginning of the year.
  - The Budget at 30 June 2019 is \$0.299 million lower than the 2017-18 estimated outcome as cash is anticipated to be used to pay leave entitlements for an executive staff member.

### ***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.

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# ELECTORAL COMMISSIONER

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## Purpose

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

The ACT Electoral Commission is responsible for:

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

## 2018-19 Priorities

Major priorities for 2018-19 include:

- undertaking a redistribution of electoral boundaries for the ACT;
- administering ongoing financial disclosure scheme functions, including monitoring of compliance with disclosure obligations by political parties, candidates and other election participants;
- reviewing and enhancing ICT systems to ensure readiness for the 2020 ACT Legislative Assembly election;
- conducting non-parliamentary elections, including the ACT Government enterprise agreement ballots; and
- continuing to provide a comprehensive electoral education program.

## Estimated Employment Level

**Table 1: Estimated Employment Level**

	2016-17 Actual Outcome	2017-18 Budget	2017-18 Estimated Outcome	2018-19 Budget
<b>Staffing (FTE)</b>	13.4	9	11 <sup>1</sup>	9

**Note:**

1. The variation between the 2017-18 Budget and the 2017-18 Estimated Outcome is due to the backfilling of one employee on long service leave and the engagement of a project officer to assist in the development and testing of electoral ICT systems. The table does not include two part time statutory office holders and election casuals employed under the *Electoral Act 1992*.

## Changes to Appropriation

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

	2017-18 Estimated Outcome \$'000	2018-19 Budget \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000
<b>2017-18 Budget</b>	2,954	3,008	3,073	3,141	3,141
<b>FMA Section 16B Rollovers from 2016-17</b>					
Rollover - 2016-17 Controlled Recurrent Payments	150	0	0	0	0
<b>2018-19 Budget Policy Decisions</b>					
Better Government - Electronic voting	0	0	0	75	75
<b>2018-19 Budget Technical Adjustments</b>					
Revised Superannuation Parameters	-39	-75	-86	-99	-101
Estimated Outcome - End of Year estimate	-259	259	0	0	0
Estimated Outcome - Electoral Services Funding	0	27	628	5,551	0
Revised Wage Parameters	0	16	38	60	83
Revised Superannuation Guarantee Rate	0	2	4	7	7
Revised Indexation Parameters	0	0	0	0	57
<b>2018-19 Budget</b>	<b>2,806</b>	<b>3,237</b>	<b>3,657</b>	<b>8,735</b>	<b>3,262</b>

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

	2017-18 Estimated Outcome \$'000	2018-19 Budget \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000
<b>2017-18 Budget</b>	0	0	0	0	0
<b>FMA Section 16B Rollovers from 2016-17</b>					
Rollover - Electoral ICT Systems Upgrade	235	0	0	0	0
<b>2018-19 Budget Policy Decisions</b>					
Better Government - Electronic voting	0	196	240	0	0
<b>2018-19 Budget Technical Adjustments</b>					
Revised Wage Parameters	0	7	0	0	0
<b>2018-19 Budget</b>	<b>235</b>	<b>203</b>	<b>240</b>	<b>0</b>	<b>0</b>

## Financial Statements – Controlled

Table 4: Electoral Commissioner: Operating Statement

2017-18 Budget		2017-18 Estimated Outcome \$'000	2018-19 Budget \$'000	Var %	2019-20 Estimate \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000
<b>Revenue</b>							
2,954	Controlled Recurrent Payments	2,806	3,237	15	3,657	8,735	3,262
23	User Charges	69	23	-67	23	25	26
0	Interest	16	16	-	16	16	16
<b>2,977</b>	<b>Total Revenue</b>	<b>2,891</b>	<b>3,276</b>	<b>13</b>	<b>3,696</b>	<b>8,776</b>	<b>3,304</b>
<b>Expenses</b>							
1,300	Employee Expenses	1,182	1,335	13	1,732	2,925	1,443
263	Superannuation Expenses	159	198	25	243	351	220
1,395	Supplies and Services	1,501	1,714	14	1,692	5,471	1,611
190	Depreciation and Amortisation	194	108	-44	104	167	191
<b>3,148</b>	<b>Total Expenses</b>	<b>3,036</b>	<b>3,355</b>	<b>11</b>	<b>3,771</b>	<b>8,914</b>	<b>3,465</b>
<b>-171</b>	<b>Operating Result</b>	<b>-145</b>	<b>-79</b>	<b>46</b>	<b>-75</b>	<b>-138</b>	<b>-161</b>
<b>-171</b>	<b>Total Comprehensive Income</b>	<b>-145</b>	<b>-79</b>	<b>46</b>	<b>-75</b>	<b>-138</b>	<b>-161</b>

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

<b>Budget at 30/6/18 \$'000</b>	<b>2017-18 Estimated Outcome \$'000</b>	<b>Budget at 30/6/19 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/20 \$'000</b>	<b>Estimate at 30/6/21 \$'000</b>	<b>Estimate at 30/6/22 \$'000</b>	
<b>Current Assets</b>							
725	Cash and Cash Equivalents	925	941	2	957	973	989
83	Receivables	68	68	-	68	68	68
0	Capital Works in Progress	235	431	83	671	235	235
<b>808</b>	<b>Total Current Assets</b>	<b>1,228</b>	<b>1,440</b>	<b>17</b>	<b>1,696</b>	<b>1,276</b>	<b>1,292</b>
<b>Non Current Assets</b>							
144	Property, Plant and Equipment	111	86	-23	67	50	31
324	Intangible Assets	274	191	-30	106	392	220
<b>468</b>	<b>Total Non Current Assets</b>	<b>385</b>	<b>277</b>	<b>-28</b>	<b>173</b>	<b>442</b>	<b>251</b>
<b>1,276</b>	<b>TOTAL ASSETS</b>	<b>1,613</b>	<b>1,717</b>	<b>6</b>	<b>1,869</b>	<b>1,718</b>	<b>1,543</b>
<b>Current Liabilities</b>							
172	Payables	270	251	-7	232	213	194
289	Employee Benefits	437	436	..	442	448	453
<b>461</b>	<b>Total Current Liabilities</b>	<b>707</b>	<b>687</b>	<b>-3</b>	<b>674</b>	<b>661</b>	<b>647</b>
<b>Non Current Liabilities</b>							
10	Employee Benefits	9	9	-	9	9	9
<b>10</b>	<b>Total Non Current Liabilities</b>	<b>9</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>471</b>	<b>TOTAL LIABILITIES</b>	<b>716</b>	<b>696</b>	<b>-3</b>	<b>683</b>	<b>670</b>	<b>656</b>
<b>805</b>	<b>NET ASSETS</b>	<b>897</b>	<b>1,021</b>	<b>14</b>	<b>1,186</b>	<b>1,048</b>	<b>887</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
805	Accumulated Funds	897	1,021	14	1,186	1,048	887
<b>805</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>897</b>	<b>1,021</b>	<b>14</b>	<b>1,186</b>	<b>1,048</b>	<b>887</b>

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

<b>Budget at 30/6/18 \$'000</b>	<b>2017-18 Estimated Outcome \$'000</b>	<b>Budget at 30/6/19 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/20 \$'000</b>	<b>Estimate at 30/6/21 \$'000</b>	<b>Estimate at 30/6/22 \$'000</b>	
<b>Opening Equity</b>							
976	Opening Accumulated Funds	807	897	11	1,021	1,186	1,048
<b>976</b>	<b>Balance at the Start of the Reporting Period</b>	<b>807</b>	<b>897</b>	<b>11</b>	<b>1,021</b>	<b>1,186</b>	<b>1,048</b>
<b>Comprehensive Income</b>							
-171	Operating Result - Including Economic Flows	-145	-79	46	-75	-138	-161
<b>-171</b>	<b>Total Comprehensive Income</b>	<b>-145</b>	<b>-79</b>	<b>46</b>	<b>-75</b>	<b>-138</b>	<b>-161</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
0	Capital Injections	235	203	-14	240	0	0
<b>0</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>235</b>	<b>203</b>	<b>-14</b>	<b>240</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>							
805	Closing Accumulated Funds	897	1,021	14	1,186	1,048	887
<b>805</b>	<b>Balance at the end of the Reporting Period</b>	<b>897</b>	<b>1,021</b>	<b>14</b>	<b>1,186</b>	<b>1,048</b>	<b>887</b>

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

<b>2017-18 Budget</b>		<b>2017-18 Estimated Outcome \$'000</b>	<b>2018-19 Budget \$'000</b>	<b>Var %</b>	<b>2019-20 Estimate \$'000</b>	<b>2020-21 Estimate \$'000</b>	<b>2021-22 Estimate \$'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
2,954	Controlled Recurrent Payments	2,806	3,237	15	3,657	8,735	3,262
23	User Charges	69	23	-67	23	25	25
0	Interest Received	16	16	-	16	16	16
<b>2,977</b>	<b>Operating Receipts</b>	<b>2,891</b>	<b>3,276</b>	<b>13</b>	<b>3,696</b>	<b>8,776</b>	<b>3,303</b>
<b>Payments</b>							
1,319	Employee	1,190	1,354	14	1,745	2,938	1,457
263	Superannuation	158	199	26	243	351	219
1,395	Supplies and Services	1,501	1,714	14	1,692	5,471	1,611
<b>2,977</b>	<b>Operating Payments</b>	<b>2,849</b>	<b>3,267</b>	<b>15</b>	<b>3,680</b>	<b>8,760</b>	<b>3,287</b>
<b>0</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>42</b>	<b>9</b>	<b>-79</b>	<b>16</b>	<b>16</b>	<b>16</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
<b>Payments</b>							
0	Purchase of Property, Plant and Equipment	235	196	-17	240	0	0
<b>0</b>	<b>Investing Payments</b>	<b>235</b>	<b>196</b>	<b>-17</b>	<b>240</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-235</b>	<b>-196</b>	<b>17</b>	<b>-240</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
0	Capital Injections	235	203	-14	240	0	0
<b>0</b>	<b>Financing Receipts</b>	<b>235</b>	<b>203</b>	<b>-14</b>	<b>240</b>	<b>0</b>	<b>0</b>
<b>Payments</b>							
<b>0</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>235</b>	<b>203</b>	<b>-14</b>	<b>240</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>42</b>	<b>16</b>	<b>-62</b>	<b>16</b>	<b>16</b>	<b>16</b>
<b>725</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>883</b>	<b>925</b>	<b>5</b>	<b>941</b>	<b>957</b>	<b>973</b>
<b>725</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>925</b>	<b>941</b>	<b>2</b>	<b>957</b>	<b>973</b>	<b>989</b>

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

Significant variations are as follows:

### ***Operating Statement***

- controlled recurrent payments:
  - the increase of \$0.431 million (15 percent) in the 2018-19 Budget from the 2017-18 estimated outcome is mainly due to the Commission rolling over \$0.259 million of the 2017-18 appropriation into 2018-19 to support the Commission's internal audit program and assist in early preparations for the 2020 ACT Legislative Assembly election.

### ***Balance Sheet***

There are no significant variances in the Balance Sheet requiring explanation.

### ***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.

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# OFFICE OF THE LEGISLATIVE ASSEMBLY

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## Purpose

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

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

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

## *Assistance to the Speaker*

In 2018-19, the Office will also provide support to the Speaker on the establishment of the Integrity Commission. One-off funding is being provided to the Office for this purpose, with the intention of the remaining funds being transferred to the Integrity Commission, once it is established.

## 2018-19 Priorities

Priorities for the Office in 2018-19 include to:

- Commence the implementation of the 2018-2021 strategic plan for the Office;
- Undertake a range of initiatives to continue the digital transformation of the Assembly's business processes and to develop a digitisation plan for the Assembly's archived records;

- Complete the double glazing of the Assembly Building’s external windows to improve thermal quality in the Assembly Building and reduce energy costs;
- Explore improvements to physical security through a review of the layout of the public entrance to the Assembly building; and
- Host the ceremonial celebrations In May 2019 for the 30<sup>th</sup> anniversary of the first sitting of the Assembly.

## Estimated Employment Level

**Table 1: Estimated Employment Level**

	<b>2016-17 Actual Outcome</b>	<b>2017-18 Budget</b>	<b>2017-18 Estimated Outcome</b>	<b>2018-19 Budget</b>
<b>Controlled Staffing (FTE)</b>	50	55	50	52 <sup>1</sup>
<b>Territorial Staffing (Actual)</b>	47	N/A <sup>2</sup>	66 <sup>3</sup>	N/A <sup>2</sup>

**Note(s):**

1. The variation between the 2017-18 Budget and the 2018-19 Budget is due to the budget for 2017-18 including several staff who were back filling positions during periods of long term leave. Some of these staff who occupy full-time positions, have returned from leave on a part-time basis, which further reduced the full time equivalent number in the 2017-18 Budget.
2. Budgeted staffing numbers are not available as each member receives a staffing allocation. The member can decide the mix and number of staff they require to run their offices.
3. The increase from the 2016-17 Actual Outcome to the 2017-18 Estimated Outcome is the full year impact of additional staffing in Members offices following the expansion of the Assembly to 25 Members at the October 2016 election.

## Changes to Appropriation

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

	2017-18 Estimated Outcome \$'000	2018-19 Budget \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000
<b>2017-18 Budget</b>	8,900	9,220	9,426	9,630	9,630
<b>2018-19 Budget Policy Decisions</b>					
Better Government - ACT Integrity Commission	0	1,048	2,388	0	0
Better Government - Digital Committees	0	80	81	28	0
Better Government - Planning for a digital Assembly	0	230	144	0	0
<b>2018-19 Budget Technical Adjustments</b>					
Revised Wage Parameters	0	66	159	256	352
Remuneration Tribunal Outcome - Clerk	0	7	7	7	7
Revised Indexation Parameters	0	0	0	0	159
S14B Transfer - Controlled Recurrent Payment to Capital Injection (Permanent Transfer) - Artworks	-30	-30	-30	-30	-30
Revised Superannuation Guarantee Rate	0	6	11	19	20
Revised Superannuation Parameters	126	121	108	90	105
Transfer – Expenses on Behalf of the Territory to Controlled Recurrent Payments	220	220	220	220	220
<b>2018-19 Budget</b>	<b>9,216</b>	<b>10,968</b>	<b>12,514</b>	<b>10,220</b>	<b>10,463</b>

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

	2017-18 Estimated Outcome \$'000	2018-19 Budget \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000
<b>2017-18 Budget</b>	9,923	10,120	10,287	10,419	10,419
<b>2018-19 Budget Technical Adjustments</b>					
Remuneration Tribunal Outcome - MLAs	0	94	95	96	97
Revised Indexation Parameters	0	0	0	0	126
Revised Wage Parameters	0	0	0	661	0
Transfer – Expenses on Behalf of the Territory to Controlled Recurrent Payments	-220	-220	-220	-220	-220
<b>2018-19 Budget</b>	<b>9,703</b>	<b>9,994</b>	<b>10,162</b>	<b>10,956</b>	<b>10,422</b>

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

	2017-18 Estimated Outcome \$'000	2018-19 Budget \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000
<b>2017-18 Budget</b>	5	5	5	5	5
<b>FMA Section 16B Rollovers from 2016-17</b>					
Procedural Document Production System	122	0	0	0	0
Upgrade and Expansion of Audio System	44	0	0	0	0
<b>2018-19 Budget Technical Adjustments</b>					
Revised Wage Parameters	0	26	0	0	0
S14B Transfer - Controlled Recurrent Payment to Capital Injection (Permanent Transfer) - Artworks	30	30	30	30	30
<b>2018-19 Budget</b>	<b>201</b>	<b>61</b>	<b>35</b>	<b>35</b>	<b>35</b>

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

	2017-18 Estimated Outcome \$'000	2018-19 Budget \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000
<b>2017-18 Budget</b>	144	108	278	285	285
<b>2nd Appropriation</b>					
Building a better city – Legislative Assembly building works	390	0	0	0	0
<b>FMA Section 16B Rollovers from 2016-17</b>					
Better Infrastructure Fund	250	0	0	0	0
<b>2018-19 Budget Policy Decisions</b>					
Better Government - Double glazing for the Legislative Assembly	0	850	0	0	0
<b>2018-19 Budget Technical Adjustments</b>					
Revised Indexation Parameters	0	0	0	0	7
<b>2018-19 Budget</b>	<b>784</b>	<b>958</b>	<b>278</b>	<b>285</b>	<b>292</b>

## Financial Statements – Controlled

Table 6: Office of the Legislative Assembly: Operating Statement

2017-18 Budget		2017-18 Estimated Outcome \$'000	2018-19 Budget \$'000	Var %	2019-20 Estimate \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000
<b>Income</b>							
<b>Revenue</b>							
8,900	Controlled Recurrent Payments	9,216	10,968	19	12,514	10,220	10,463
2	Interest	2	2	-	2	2	2
38	Distribution from Investments with the Territory Banking Account	38	38	-	38	39	40
704	Resources Received Free of Charge	704	704	-	704	704	704
44	Other Revenue	44	44	-	44	45	46
<b>9,688</b>	<b>Total Revenue</b>	<b>10,004</b>	<b>11,756</b>	<b>18</b>	<b>13,302</b>	<b>11,010</b>	<b>11,255</b>
<b>Expenses</b>							
5,230	Employee Expenses	5,272	6,390	21	7,444	5,918	6,049
844	Superannuation Expenses	973	1,100	13	1,230	1,112	1,155
3,648	Supplies and Services	3,842	4,333	13	4,700	4,062	4,142
326	Depreciation and Amortisation	326	359	10	359	359	359
7	Other Expenses	1	1	-	1	1	1
<b>10,055</b>	<b>Total Expenses</b>	<b>10,414</b>	<b>12,183</b>	<b>17</b>	<b>13,734</b>	<b>11,452</b>	<b>11,706</b>
<b>-367</b>	<b>Operating Result</b>	<b>-410</b>	<b>-427</b>	<b>-4</b>	<b>-432</b>	<b>-442</b>	<b>-451</b>
<b>46</b>	<b>Total Other Comprehensive Income</b>	<b>46</b>	<b>178</b>	<b>287</b>	<b>169</b>	<b>169</b>	<b>169</b>
<b>-321</b>	<b>Total Comprehensive Income</b>	<b>-364</b>	<b>-249</b>	<b>32</b>	<b>-263</b>	<b>-273</b>	<b>-282</b>

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

<b>Budget at 30/6/18 \$'000</b>	<b>2017-18 Estimated Outcome \$'000</b>	<b>Budget at 30/6/19 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/20 \$'000</b>	<b>Estimate at 30/6/21 \$'000</b>	<b>Estimate at 30/6/22 \$'000</b>	
<b>Current Assets</b>							
232	Cash and Cash Equivalents	85	85	-	85	85	85
1,214	Investments	1,937	1,965	1	1,954	1,943	1,932
78	Receivables	72	69	-4	66	63	60
473	Capital Works in Progress	0	0	-	0	0	0
70	Other Assets	90	87	-3	84	81	78
<b>2,067</b>	<b>Total Current Assets</b>	<b>2,184</b>	<b>2,206</b>	<b>1</b>	<b>2,189</b>	<b>2,172</b>	<b>2,155</b>
<b>Non Current Assets</b>							
2,616	Property, Plant and Equipment	3,150	3,138	..	3,105	3,072	3,039
662	Intangible Assets	497	397	-20	297	197	97
0	Capital Works in Progress	280	280	-	280	280	280
<b>3,278</b>	<b>Total Non Current Assets</b>	<b>3,927</b>	<b>3,815</b>	<b>-3</b>	<b>3,682</b>	<b>3,549</b>	<b>3,416</b>
<b>5,345</b>	<b>TOTAL ASSETS</b>	<b>6,111</b>	<b>6,021</b>	<b>-1</b>	<b>5,871</b>	<b>5,721</b>	<b>5,571</b>
<b>Current Liabilities</b>							
341	Payables	478	388	-19	277	166	55
1,570	Employee Benefits	1,691	1,644	-3	1,542	1,449	1,363
112	Other Liabilities	0	0	-	0	0	0
<b>2,023</b>	<b>Total Current Liabilities</b>	<b>2,169</b>	<b>2,032</b>	<b>-6</b>	<b>1,819</b>	<b>1,615</b>	<b>1,418</b>
<b>Non Current Liabilities</b>							
277	Employee Benefits	263	498	89	789	1,081	1,375
<b>277</b>	<b>Total Non Current Liabilities</b>	<b>263</b>	<b>498</b>	<b>89</b>	<b>789</b>	<b>1,081</b>	<b>1,375</b>
<b>2,300</b>	<b>TOTAL LIABILITIES</b>	<b>2,432</b>	<b>2,530</b>	<b>4</b>	<b>2,608</b>	<b>2,696</b>	<b>2,793</b>
<b>3,045</b>	<b>NET ASSETS</b>	<b>3,679</b>	<b>3,491</b>	<b>-5</b>	<b>3,263</b>	<b>3,025</b>	<b>2,778</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
2,113	Accumulated Funds	2,433	2,245	-8	2,017	1,779	1,532
932	Asset Revaluation Surplus	1,246	1,246	-	1,246	1,246	1,246
<b>3,045</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>3,679</b>	<b>3,491</b>	<b>-5</b>	<b>3,263</b>	<b>3,025</b>	<b>2,778</b>

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

<b>Budget at 30/6/18 \$'000</b>		<b>2017-18 Estimated Outcome \$'000</b>	<b>Budget at 30/6/19 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/20 \$'000</b>	<b>Estimate at 30/6/21 \$'000</b>	<b>Estimate at 30/6/22 \$'000</b>
	<b>Opening Equity</b>						
2,429	Opening Accumulated Funds	2,596	2,433	-6	2,245	2,017	1,779
932	Opening Asset Revaluation Reserve	1,246	1,246	-	1,246	1,246	1,246
<b>3,361</b>	<b>Balance at the Start of the Reporting Period</b>	<b>3,842</b>	<b>3,679</b>	<b>-4</b>	<b>3,491</b>	<b>3,263</b>	<b>3,025</b>
	<b>Comprehensive Income</b>						
46	Post Audit Adjustments	46	178	287	169	169	169
-367	Operating Result - Including Economic Flows	-410	-427	-4	-432	-442	-451
<b>-321</b>	<b>Total Comprehensive Income</b>	<b>-364</b>	<b>-249</b>	<b>32</b>	<b>-263</b>	<b>-273</b>	<b>-282</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>						
5	Capital Injections	201	61	-70	35	35	35
<b>5</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>201</b>	<b>61</b>	<b>-70</b>	<b>35</b>	<b>35</b>	<b>35</b>
	<b>Closing Equity</b>						
2,113	Closing Accumulated Funds	2,433	2,245	-8	2,017	1,779	1,532
932	Closing Asset Revaluation Reserve	1,246	1,246	-	1,246	1,246	1,246
<b>3,045</b>	<b>Balance at the end of the Reporting Period</b>	<b>3,679</b>	<b>3,491</b>	<b>-5</b>	<b>3,263</b>	<b>3,025</b>	<b>2,778</b>

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

<b>2017-18 Budget</b>		<b>2017-18 Estimated Outcome \$'000</b>	<b>2018-19 Budget \$'000</b>	<b>Var %</b>	<b>2019-20 Estimate \$'000</b>	<b>2020-21 Estimate \$'000</b>	<b>2021-22 Estimate \$'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
8,900	Controlled Recurrent Payments	9,216	10,968	19	12,514	10,220	10,463
2	Interest Received	2	2	-	2	2	2
38	Distribution from Investments with the Territory Banking Account	38	38	-	38	39	40
288	Other	288	288	-	288	289	290
<b>9,228</b>	<b>Operating Receipts</b>	<b>9,544</b>	<b>11,296</b>	<b>18</b>	<b>12,842</b>	<b>10,550</b>	<b>10,795</b>
<b>Payments</b>							
4,882	Employee	4,884	6,047	24	7,106	5,570	5,692
786	Superannuation	912	1,036	14	1,130	1,012	1,055
3,459	Supplies and Services	3,653	4,144	13	4,511	3,873	3,953
230	Other	224	224	-	224	224	224
<b>9,357</b>	<b>Operating Payments</b>	<b>9,673</b>	<b>11,451</b>	<b>18</b>	<b>12,971</b>	<b>10,679</b>	<b>10,924</b>
<b>-129</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>-129</b>	<b>-155</b>	<b>-20</b>	<b>-129</b>	<b>-129</b>	<b>-129</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
1,844	Proceeds from Sale/Maturity of Investments	1,844	1,874	2	1,874	1,874	1,874
<b>1,844</b>	<b>Investing Receipts</b>	<b>1,844</b>	<b>1,874</b>	<b>2</b>	<b>1,874</b>	<b>1,874</b>	<b>1,874</b>
<b>Payments</b>							
75	Purchase of Property, Plant and Equipment	271	105	-61	105	105	105
1,645	Purchase of Investments	1,645	1,675	2	1,675	1,675	1,675
<b>1,720</b>	<b>Investing Payments</b>	<b>1,916</b>	<b>1,780</b>	<b>-7</b>	<b>1,780</b>	<b>1,780</b>	<b>1,780</b>
<b>124</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-72</b>	<b>94</b>	<b>231</b>	<b>94</b>	<b>94</b>	<b>94</b>

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

<b>2017-18 Budget</b>	<b>2017-18 Estimated Outcome</b>	<b>2018-19 Budget</b>	<b>Var %</b>	<b>2019-20 Estimate</b>	<b>2020-21 Estimate</b>	<b>2021-22 Estimate</b>
<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
5 Capital Injections	201	61	-70	35	35	35
5 <b>Financing Receipts</b>	<b>201</b>	<b>61</b>	<b>-70</b>	<b>35</b>	<b>35</b>	<b>35</b>
5 <b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>201</b>	<b>61</b>	<b>-70</b>	<b>35</b>	<b>35</b>	<b>35</b>
232 <b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>85</b>	<b>85</b>	<b>-</b>	<b>85</b>	<b>85</b>	<b>85</b>
232 <b>CASH AT THE END OF REPORTING PERIOD</b>	<b>85</b>	<b>85</b>	<b>-</b>	<b>85</b>	<b>85</b>	<b>85</b>

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- controlled recurrent payments:
  - the increase of \$1.752 million in the 2018-19 Budget from the 2017-18 estimated outcome is largely for additional resources to undertake digitisation initiatives within the Assembly and funding for the establishment of the ACT Integrity Commission.
- employee expenses:
  - the increase of \$1.118 million in the 2018-19 Budget from the 2017-18 estimated outcome is largely for additional resources to undertake digitisation initiatives within the Assembly and funding for the establishment of the ACT Integrity Commission.
- supplies and services:
  - the increase of \$0.491 million in the 2018-19 Budget from the 2017-18 estimated outcome is largely due to the funding for establishment of the ACT Integrity Commission.

### ***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**

2017-18 Budget		2017-18 Estimated Outcome \$'000	2018-19 Budget \$'000	Var %	2019-20 Estimate \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000
<b>Revenue</b>							
9,923	Payment for Expenses on Behalf of the Territory	9,703	9,994	3	10,162	10,956	10,422
441	Resources Received Free of Charge	441	441	-	441	441	441
<b>10,364</b>	<b>Total Revenue</b>	<b>10,144</b>	<b>10,435</b>	<b>3</b>	<b>10,603</b>	<b>11,397</b>	<b>10,863</b>
<b>Expenses</b>							
9,170	Employee Expenses	8,955	9,216	3	9,373	10,148	9,606
979	Superannuation Expenses	979	1,004	3	1,015	1,024	1,033
460	Supplies and Services	460	460	-	460	472	473
1,084	Depreciation and Amortisation	1,084	1,180	9	1,214	1,214	1,214
<b>11,693</b>	<b>Total Expenses</b>	<b>11,478</b>	<b>11,860</b>	<b>3</b>	<b>12,062</b>	<b>12,858</b>	<b>12,326</b>
<b>-1,329</b>	<b>Operating Result</b>	<b>-1,334</b>	<b>-1,425</b>	<b>-7</b>	<b>-1,459</b>	<b>-1,461</b>	<b>-1,463</b>

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

Budget at 30/6/18 \$'000		2017-18 Estimated Outcome \$'000	Budget at 30/6/19 \$'000	Var %	Estimate at 30/6/20 \$'000	Estimate at 30/6/21 \$'000	Estimate at 30/6/22 \$'000
<b>Current Assets</b>							
436	Cash and Cash Equivalents	137	163	19	189	215	241
41	Receivables	6	7	17	8	9	10
<b>477</b>	<b>Total Current Assets</b>	<b>143</b>	<b>170</b>	<b>19</b>	<b>197</b>	<b>224</b>	<b>251</b>
<b>Non Current Assets</b>							
32,670	Property, Plant and Equipment	28,040	27,728	-1	26,702	25,683	24,671
<b>32,670</b>	<b>Total Non Current Assets</b>	<b>28,040</b>	<b>27,728</b>	<b>-1</b>	<b>26,702</b>	<b>25,683</b>	<b>24,671</b>
<b>33,147</b>	<b>TOTAL ASSETS</b>	<b>28,183</b>	<b>27,898</b>	<b>-1</b>	<b>26,899</b>	<b>25,907</b>	<b>24,922</b>
<b>Current Liabilities</b>							
39	Payables	84	84	-	84	84	84
815	Employee Benefits	523	704	35	885	1,068	1,253
<b>854</b>	<b>Total Current Liabilities</b>	<b>607</b>	<b>788</b>	<b>30</b>	<b>969</b>	<b>1,152</b>	<b>1,337</b>
<b>Non Current Liabilities</b>							
9	Employee Benefits	1	2	100	3	4	5
<b>9</b>	<b>Total Non Current Liabilities</b>	<b>1</b>	<b>2</b>	<b>100</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>863</b>	<b>TOTAL LIABILITIES</b>	<b>608</b>	<b>790</b>	<b>30</b>	<b>972</b>	<b>1,156</b>	<b>1,342</b>
<b>32,284</b>	<b>NET ASSETS</b>	<b>27,575</b>	<b>27,108</b>	<b>-2</b>	<b>25,927</b>	<b>24,751</b>	<b>23,580</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
14,076	Accumulated Funds	14,657	14,190	-3	13,009	11,833	10,662
18,208	Asset Revaluation Surplus	12,918	12,918	-	12,918	12,918	12,918
<b>32,284</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>27,575</b>	<b>27,108</b>	<b>-2</b>	<b>25,927</b>	<b>24,751</b>	<b>23,580</b>

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

<b>Budget at 30/6/18 \$'000</b>		<b>2017-18 Estimated Outcome \$'000</b>	<b>Budget at 30/6/19 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/20 \$'000</b>	<b>Estimate at 30/6/21 \$'000</b>	<b>Estimate at 30/6/22 \$'000</b>
	<b>Opening Equity</b>						
15,261	Opening Accumulated Funds	15,207	14,657	-4	14,190	13,009	11,833
18,208	Opening Asset Revaluation Reserve	12,918	12,918	-	12,918	12,918	12,918
<b>33,469</b>	<b>Balance at the Start of the Reporting Period</b>	<b>28,125</b>	<b>27,575</b>	<b>-2</b>	<b>27,108</b>	<b>25,927</b>	<b>24,751</b>
	<b>Comprehensive Income</b>						
-1,329	Operating Result - Including Economic Flows	-1,334	-1,425	-7	-1,459	-1,461	-1,463
<b>-1,329</b>	<b>Total Comprehensive Income</b>	<b>-1,334</b>	<b>-1,425</b>	<b>-7</b>	<b>-1,459</b>	<b>-1,461</b>	<b>-1,463</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>						
144	Capital Injections	784	958	22	278	285	292
<b>144</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>784</b>	<b>958</b>	<b>22</b>	<b>278</b>	<b>285</b>	<b>292</b>
	<b>Closing Equity</b>						
14,076	Closing Accumulated Funds	14,657	14,190	-3	13,009	11,833	10,662
18,208	Closing Asset Revaluation Reserve	12,918	12,918	-	12,918	12,918	12,918
<b>32,284</b>	<b>Balance at the end of the Reporting Period</b>	<b>27,575</b>	<b>27,108</b>	<b>-2</b>	<b>25,927</b>	<b>24,751</b>	<b>23,580</b>

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

2017-18 Budget	2017-18 Estimated Outcome	2018-19 Budget	Var %	2019-20 Estimate	2020-21 Estimate	2021-22 Estimate
\$'000	\$'000	\$'000		\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
9,923	9,703	9,994	3	10,162	10,956	10,422
30	30	30	-	30	30	30
<b>9,953</b>	<b>9,733</b>	<b>10,024</b>	<b>3</b>	<b>10,192</b>	<b>10,986</b>	<b>10,452</b>
<b>Payments</b>						
9,229	9,009	9,354	4	9,522	10,295	9,751
588	588	604	3	604	613	622
35	35	35	-	35	47	48
5	5	5	-	5	5	5
<b>9,857</b>	<b>9,637</b>	<b>9,998</b>	<b>4</b>	<b>10,166</b>	<b>10,960</b>	<b>10,426</b>
<b>96</b>	<b>96</b>	<b>26</b>	<b>-73</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>						
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
144	784	958	22	278	285	292
<b>144</b>	<b>784</b>	<b>958</b>	<b>22</b>	<b>278</b>	<b>285</b>	<b>292</b>
<b>-144</b>	<b>-784</b>	<b>-958</b>	<b>-22</b>	<b>-278</b>	<b>-285</b>	<b>-292</b>
<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>						
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
144	784	958	22	278	285	292
<b>144</b>	<b>784</b>	<b>958</b>	<b>22</b>	<b>278</b>	<b>285</b>	<b>292</b>
<b>144</b>	<b>784</b>	<b>958</b>	<b>22</b>	<b>278</b>	<b>285</b>	<b>292</b>
<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>						
<b>96</b>	<b>96</b>	<b>26</b>	<b>-73</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>						
<b>340</b>	<b>41</b>	<b>137</b>	<b>234</b>	<b>163</b>	<b>189</b>	<b>215</b>
<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>						
<b>436</b>	<b>137</b>	<b>163</b>	<b>19</b>	<b>189</b>	<b>215</b>	<b>241</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>						

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

There were no significant variations requiring explanation.