



**ACT**  
Government

# 22 23

Australian Capital Territory

# Budget

Delivering for Canberrans:  
now and into the future

**Budget Statements A**

ACT Electoral Commission

ACT Executive

ACT Integrity Commission

Auditor-General

Office of the Legislative Assembly

# Structure and Content of the 2022-23 Budget Papers

**The 2022-23 Budget is presented in two papers and a series of agency Budget Statements.**

## Budget Speech

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

## Budget Outlook

The Budget Outlook summarises the 2022-23 Budget and forward estimates for the general government sector, the public trading enterprise sector and the total Territory Government. Details of the projected 2022-23 Budget results are provided, as well as background information on the development of the 2022-23 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of 2022-23 initiatives. Full accrual financial statements and notes are provided for all sectors.

## Budget Statements

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

## Acknowledgement



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

ISSN 1327-581X ©

© Canberra, Australian Capital Territory, August 2022

Publication No 220109

Material in this publication may be reproduced provided due acknowledgement is made.

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

Enquiries about this publication should be directed to the:

Chief Minister, Treasury and Economic Development Directorate

GPO Box 158

Canberra ACT 2601

<https://www.treasury.act.gov.au/budget>

Telephone: Access Canberra - 13 22 81



# Table of Contents

ACT ELECTORAL COMMISSION .....	1
Purpose .....	1
2022-23 Priorities .....	1
Estimated Employment Level .....	2
Changes to Appropriation .....	2
Financial Statements – Controlled (GGS) .....	4
ACT EXECUTIVE .....	11
Purpose .....	11
2022-23 Priorities .....	11
Estimated Employment Level .....	11
Changes to Appropriation .....	12
Financial Statements .....	13
ACT INTEGRITY COMMISSION .....	19
Purpose .....	19
2022-23 Priorities .....	20
Estimated Employment Level .....	20
Changes to Appropriation .....	21
Financial Statements – Controlled (GGS) .....	22
AUDITOR-GENERAL .....	29
Purpose .....	29
2022-23 Priorities .....	29
Estimated Employment Level .....	30
Strategic Objectives .....	30
Changes to Appropriation .....	31
Financial Statements – Controlled (GGS) .....	32
OFFICE OF THE LEGISLATIVE ASSEMBLY .....	37
Purpose .....	37
2022-23 Priorities .....	37
Estimated Employment Level .....	38
Changes to Appropriation .....	39
Financial Statements – Controlled (GGS) .....	41
Financial Statements – Territorial (GGS) .....	47

*This page deliberately left blank*

# ACT ELECTORAL COMMISSION

---

## Purpose

The ACT Electoral Commission is an independent statutory authority with responsibility for the:

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

The Commission comprises three statutory office holders – a part-time Chairperson, a full-time Electoral Commissioner and another part-time member. The members of the Commission are independent officers of the ACT Legislative Assembly. The Commission reports to the Legislative Assembly through the Speaker.

The Electoral Commissioner is also the Chief Executive Officer of the Commission. The Commissioner is assisted by officers employed under the *Public Sector Management Act 1994* and the *Electoral Act 1992*.

## 2022-23 Priorities

Major priorities for 2022-23 include:

- undertaking redistribution of electoral boundaries for the ACT;
- planning to deliver the highest possible trusted, transparent, and secure result for the 2024 election within available resources, including:
  - enhancements in the functionality, security and reliability of electoral ICT systems and processes; and
  - modernisation of electoral services;
- administration and enforcement of ongoing financial disclosure scheme functions, including monitoring of compliance with disclosure obligations by political participants and prohibited donor legislation;
- implementing any legislative changes arising from potential Electoral Act amendments;
- occupation of a permanent office at the earliest opportunity in the new financial year; and
- conducting non-parliamentary elections, including the ACT Government enterprise agreement ballots.

## Estimated Employment Level

**Table 1: Estimated Employment Level**

	2020-21 Actual Outcome	2021-22 Budget	2021-22 Estimated Outcome	2022-23 Budget
<b>Staffing (FTE)</b>	15.2	11.0	11.4 <sup>1</sup>	11.0

**Note:**

- The variance between the 2020-21 actual outcome and the 2021-22 Estimated Outcome is due to temporary employment contracts being completed for the administration of the 2020 ACT Legislative Assembly election non-voter process, ACT Aboriginal and Torres Strait Islander Elected Body (ATSIEB) election, and the retirement of an education and information officer in April 2022. The 2021-22 Interim Outcome figure is based on FTE as at 31 May 2022. 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**

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>2021-22 Budget</b>	4 090	3 795	4 371	9 940	3 714
<b>2022-23 Budget Technical Adjustments</b>					
Estimated Outcome - End of Year Estimate	-496	400	0	0	0
Estimated Outcome - Increase in Accommodation Charges	0	36	36	36	36
Revised Indexation Parameters	0	9	22	112	99
Revised Superannuation Parameters	-3	-3	8	8	8
Revised Wage Parameters	0	12	14	23	24
Remuneration Tribunal – Electoral Commissioner, Chair and Member	0	33	36	41	45
<b>2022-23 Budget</b>	<b>3 591</b>	<b>4 282</b>	<b>4 487</b>	<b>10 160</b>	<b>3 926</b>

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

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>2021-22 Budget</b>	643	0	0	0	0
Revised Funding Profile – Better Government – New Electoral Management System	-263	263	0	0	0
Revised Funding Profile – ICT Electoral Systems Update	-345	345	0	0	0
<b>2022-23 Budget</b>	<b>35</b>	<b>608</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Financial Statements – Controlled (GGS)

Presentational changes have been made to streamline the financial statements and the 2021-22 Budget column also reflects this change. These changes will be consistent with future annual financial statements and ensure comparability of the annual financial statements with the budget estimates as required under section 27 of the *Financial Management Act 1996*.

**Table 4: ACT Electoral Commission: Operating Statement**

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>Income</b>							
4 090	Controlled Recurrent Payments	3 591	4 282	19	4 487	10 160	3 926
26	Sale of Goods and Services from Contracts with Customers	174	26	-85	27	27	28
117	Grants and Contributions Revenue	117	131	12	133	135	137
16	Interest Revenue	16	16	-	16	16	16
<b>4 249</b>	<b>Total Income</b>	<b>3 898</b>	<b>4 455</b>	<b>14</b>	<b>4 663</b>	<b>10 338</b>	<b>4 107</b>
<b>Expenses</b>							
2 370	Employee Expenses	2 015	2 403	19	2 398	3 757	2 046
1 880	Supplies and Services	1 821	2 052	13	2 265	6 581	2 061
202	Depreciation and Amortisation	293	364	24	358	337	242
<b>4 452</b>	<b>Total Expenses</b>	<b>4 129</b>	<b>4 819</b>	<b>17</b>	<b>5 021</b>	<b>10 675</b>	<b>4 349</b>
<b>-203</b>	<b>Operating Result</b>	<b>-231</b>	<b>-364</b>	<b>-58</b>	<b>-358</b>	<b>-337</b>	<b>-242</b>
<b>-203</b>	<b>Total Comprehensive Result</b>	<b>-231</b>	<b>-364</b>	<b>-58</b>	<b>-358</b>	<b>-337</b>	<b>-242</b>



**Table 5: ACT Electoral Commission: Balance Sheet**

Budget at 30/6/22 \$'000	Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000	
<b>Current Assets</b>							
1 387	Cash and Investments	1 450	1 436	-1	1 422	1 408	1 394
39	Receivables	39	39	-	39	39	39
7	Other Assets	7	7	-	7	7	7
<b>1 433</b>	<b>Total Current Assets</b>	<b>1 496</b>	<b>1 482</b>	<b>-1</b>	<b>1 468</b>	<b>1 454</b>	<b>1 440</b>
<b>Non-Current Assets</b>							
1 091	Intangible Assets	105	1 016	868	658	321	79
861	Capital Works in Progress	1 148	481	-58	481	481	481
<b>1 952</b>	<b>Total Non-Current Assets</b>	<b>1 253</b>	<b>1 497</b>	<b>19</b>	<b>1 139</b>	<b>802</b>	<b>560</b>
<b>3 385</b>	<b>TOTAL ASSETS</b>	<b>2 749</b>	<b>2 979</b>	<b>8</b>	<b>2 607</b>	<b>2 256</b>	<b>2 000</b>
<b>Current Liabilities</b>							
347	Payables and Contract Liabilities	347	328	-5	309	290	271
615	Employee Benefits	615	620	1	625	630	635
<b>962</b>	<b>Total Current Liabilities</b>	<b>962</b>	<b>948</b>	<b>-1</b>	<b>934</b>	<b>920</b>	<b>906</b>
<b>Non-Current Liabilities</b>							
35	Employee Benefits	35	35	-	35	35	35
<b>35</b>	<b>Total Non-Current Liabilities</b>	<b>35</b>	<b>35</b>	<b>-</b>	<b>35</b>	<b>35</b>	<b>35</b>
<b>997</b>	<b>TOTAL LIABILITIES</b>	<b>997</b>	<b>983</b>	<b>-1</b>	<b>969</b>	<b>955</b>	<b>941</b>
<b>2 388</b>	<b>NET ASSETS</b>	<b>1 752</b>	<b>1 996</b>	<b>14</b>	<b>1 638</b>	<b>1 301</b>	<b>1 059</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
2 388	Accumulated Funds	1 752	1 996	14	1 638	1 301	1 059
<b>2 388</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>1 752</b>	<b>1 996</b>	<b>14</b>	<b>1 638</b>	<b>1 301</b>	<b>1 059</b>

**Table 6: ACT Electoral Commission: Statement of Changes in Equity**

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
	<b>Opening Equity</b>						
1 948	Opening Accumulated Funds	1 948	1 752	-10	1 996	1 638	1 301
<b>1 948</b>	<b>Balance at the Start of the Reporting Period</b>	<b>1 948</b>	<b>1 752</b>	<b>-10</b>	<b>1 996</b>	<b>1 638</b>	<b>1 301</b>
	<b>Comprehensive Income</b>						
-203	Operating Result	-231	-364	-58	-358	-337	-242
<b>-203</b>	<b>Total Comprehensive Result</b>	<b>-231</b>	<b>-364</b>	<b>-58</b>	<b>-358</b>	<b>-337</b>	<b>-242</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>						
643	Capital Injections	35	608	#	0	0	0
<b>643</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>35</b>	<b>608</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Closing Equity</b>						
2 388	Closing Accumulated Funds	1 752	1 996	14	1 638	1 301	1 059
<b>2 388</b>	<b>Balance at the end of the Reporting Period</b>	<b>1 752</b>	<b>1 996</b>	<b>14</b>	<b>1 638</b>	<b>1 301</b>	<b>1 059</b>

**Table 7: ACT Electoral Commission: Cash Flow Statement**

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
4 090	Controlled Recurrent Payments	3 591	4 282	19	4 487	10 160	3 926
25	Sale of Goods and Services from Contracts with Customers	173	25	-86	26	26	27
16	Interest Received	16	16	-	16	16	16
0	Goods and Services Tax Input Tax Credits from the Australian Taxation Office	105	119	13	132	399	119
<b>4 131</b>	<b>Total Receipts from Operating Activities</b>	<b>3 885</b>	<b>4 442</b>	<b>14</b>	<b>4 661</b>	<b>10 601</b>	<b>4 088</b>
<b>Payments</b>							
2 383	Employee	2 028	2 416	19	2 411	3 770	2 059
1 763	Supplies and Services	1 701	1 918	13	2 129	6 435	1 921
0	Goods and Services Tax Paid to Suppliers	108	122	13	135	410	122
<b>4 146</b>	<b>Total Payments from Operating Activities</b>	<b>3 837</b>	<b>4 456</b>	<b>16</b>	<b>4 675</b>	<b>10 615</b>	<b>4 102</b>
<b>-15</b>	<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>48</b>	<b>-14</b>	<b>-129</b>	<b>-14</b>	<b>-14</b>	<b>-14</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
643	Purchase of Property, Plant and Equipment	35	608	#	0	0	0
<b>643</b>	<b>Total Payments from Investing Activities</b>	<b>35</b>	<b>608</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-643</b>	<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-35</b>	<b>-608</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 7 (continued): ACT Electoral Commission: Cash Flow Statement**

2020-21 Budget	2020-21 Interim Outcome	2021-22 Budget	Var %	2022-23 Estimate	2023-24 Estimate	2024-25 Estimate	
\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
643	Capital Injections	35	608	#	0	0	0
<b>Payments</b>							
643	Net Cash Inflows/(Outflows) from Financing Activities	35	608	#	0	0	0
-15	Net Increase/(Decrease) in Cash and Cash Equivalents	48	-14	-129	-14	-14	-14
1 402	Cash and Cash Equivalents at the Beginning of the Reporting Period	1 402	1 450	3	1 436	1 422	1 408
1 387	Cash and Cash Equivalents at the End of the Reporting Period	1 450	1 436	-1	1 422	1 408	1 394

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- Controlled Recurrent Payments:
  - the variance of \$0.499 million (12 per cent) between the 2021-22 Budget and the 2021-22 estimated outcome is mainly due to the Commission having lower funding requirements due to COVID-19 shutdowns and the Commission delaying the recruitment for vacant positions and not backfilling positions when staff took extended leave.
  - the increase of \$0.691 million (19 per cent) in the 2022-23 Budget from the 2021-22 estimated outcome relates to technical adjustments as detailed in “*Table 2: Changes to appropriation – Controlled Recurrent Payments*”.

### ***Balance Sheet***

- Intangible Assets
  - the variance of \$0.986 million (90 per cent) between the 2021-22 Budget and the 2021-22 estimated outcome mainly relates to delays in the enhancement of the Commission’s electoral information system, due to the Commission investing additional time on defining the business requirements for these projects.
  - the increase of \$0.911 million (868 per cent) in the 2022-23 Budget compared to the 2021-22 estimated outcome mainly relates to the estimated completion and capitalisation of enhancement and modernisation of the Commission’s electoral information systems, originally included in the 2021-22 Budget.
- Capital Works in Progress:
  - the decrease of \$0.667 million (58 per cent) in the 2022-23 Budget compared to the 2021-22 estimated outcome mainly relates to the estimated completion and capitalisation of enhancement and modernisation of the Commission’s electoral information systems.

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

Variations in these Statements are explained in the notes above.

*This page deliberately left blank*

# 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.

## 2022-23 Priorities

The ACT Executive will be leading the Government's agenda and progressing implementation of the Parliamentary and Governing Agreement for the 10th Legislative Assembly. The key focus for 2022-23 is continuing our record of diverse economic growth while delivering expanded quality infrastructure and health and education outcomes.

## Estimated Employment Level

Table 1: Estimated Employment Level

	2020-21 Actual Outcome <sup>1</sup>	2021-22 Budget <sup>2</sup>	2021-22 Estimated Outcome <sup>1</sup>	2022-23 Budget <sup>2</sup>
Staffing (FTE)	70	72	72	74

**Notes:**

1. These figures relate to 30 June staffing levels.
2. These figures relate to estimated average annual staffing levels.

## Changes to Appropriation

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

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>2021-22 Budget</b>	<b>14 689</b>	<b>14 962</b>	<b>15 161</b>	<b>15 351</b>	<b>15 351</b>
<b>2022-23 Budget Technical Adjustments</b>					
Revised Indexation Parameters	-	7	18	26	221
Revised Superannuation Parameters	-52	-51	-51	-52	-52
Revised Wage Parameters	-	68	68	69	70
<b>2022-23 Budget</b>	<b>14 637</b>	<b>14 986</b>	<b>15 196</b>	<b>15 394</b>	<b>15 590</b>



## Financial Statements

Presentational changes have been made to streamline the financial statements and the 2021-22 Budget column also reflects this change. These changes will be consistent with future annual financial statements and ensure comparability of the annual financial statements with the budget estimates as required under section 27 of the *Financial Management Act 1996*.

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

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
	<b>Income</b>						
14 689	Payment for Expenses on Behalf of the Territory	14 637	14 986	2	15 196	15 394	15 590
1 813	Grants and Contributions Revenue	1 813	1 858	2	1 908	1 912	1 912
<b>16 502</b>	<b>Total Income</b>	<b>16 450</b>	<b>16 844</b>	<b>2</b>	<b>17 104</b>	<b>17 306</b>	<b>17 502</b>
	<b>Expenses</b>						
13 032	Employee and Superannuation Expenses	13 477	13 798	2	13 969	14 141	14 317
3 554	Supplies and Services	3 054	3 143	3	3 237	3 274	3 300
52	Depreciation and Amortisation	32	32	-	32	32	52
0	Other Expenses	174	0	-100	0	0	0
<b>16 638</b>	<b>Total Expenses</b>	<b>16 737</b>	<b>16 973</b>	<b>1</b>	<b>17 238</b>	<b>17 447</b>	<b>17 669</b>
<b>-136</b>	<b>Operating Result</b>	<b>-287</b>	<b>-129</b>	<b>55</b>	<b>-134</b>	<b>-141</b>	<b>-167</b>
<b>-136</b>	<b>Total Comprehensive Result</b>	<b>-287</b>	<b>-129</b>	<b>55</b>	<b>-134</b>	<b>-141</b>	<b>-167</b>

**Note:**

1. In all years the negative operating result and total comprehensive result reflect the impact of depreciation and the forecast movement in employee entitlements. The more pronounced 2021-22 estimated outcome negative result largely reflects the impact of transferring assets to the Office of the Legislative Assembly associated with fitouts.

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

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
<b>Current Assets</b>							
341	Cash	350	350	-	350	350	350
27	Receivables	44	44	-	44	44	44
<b>368</b>	<b>Total Current Assets</b>	<b>394</b>	<b>394</b>	<b>-</b>	<b>394</b>	<b>394</b>	<b>394</b>
<b>Non Current Assets</b>							
366	Property, Plant and Equipment	186	158	-15	125	92	39
4	Intangible Assets	4	2	-50	2	2	2
<b>370</b>	<b>Total Non-Current Assets</b>	<b>190</b>	<b>160</b>	<b>-16</b>	<b>127</b>	<b>94</b>	<b>41</b>
<b>738</b>	<b>TOTAL ASSETS</b>	<b>584</b>	<b>554</b>	<b>-5</b>	<b>521</b>	<b>488</b>	<b>435</b>
<b>Current Liabilities</b>							
121	Payables	121	127	5	130	133	136
1 633	Employee Benefits	1 631	1 720	5	1 814	1 915	2 022
<b>1 754</b>	<b>Total Current Liabilities</b>	<b>1 752</b>	<b>1 847</b>	<b>5</b>	<b>1 944</b>	<b>2 048</b>	<b>2 158</b>
<b>Non Current Liabilities</b>							
53	Employee Benefits	52	56	8	60	64	68
<b>53</b>	<b>Total Non-Current Liabilities</b>	<b>52</b>	<b>56</b>	<b>8</b>	<b>60</b>	<b>64</b>	<b>68</b>
<b>1 807</b>	<b>TOTAL LIABILITIES</b>	<b>1 804</b>	<b>1 903</b>	<b>5</b>	<b>2 004</b>	<b>2 112</b>	<b>2 226</b>
<b>-1 069</b>	<b>NET ASSETS</b>	<b>-1 220</b>	<b>-1 349</b>	<b>-11</b>	<b>-1 483</b>	<b>-1 624</b>	<b>-1 791</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
-1 070	Accumulated Funds	-1 221	-1 350	-11	-1 484	-1 625	-1 792
1	Asset Revaluation Surplus	1	1	-	1	1	1
<b>-1 069</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>-1 220</b>	<b>-1 349</b>	<b>-11</b>	<b>-1 483</b>	<b>-1 624</b>	<b>-1 791</b>

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

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
	<b>Opening Equity</b>						
-934	Opening Accumulated Funds	-934	-1 221	-31	-1 350	-1 484	-1 625
1	Opening Asset Revaluation Surplus	1	1	-	1	1	1
<b>-933</b>	<b>Balance at the Start of the Reporting Period</b>	<b>-933</b>	<b>-1 220</b>	<b>-31</b>	<b>-1 349</b>	<b>-1 483</b>	<b>-1 624</b>
	<b>Comprehensive Income</b>						
-136	Operating Result	-287	-129	55	-134	-141	-167
<b>-136</b>	<b>Total Comprehensive Result</b>	<b>-287</b>	<b>-129</b>	<b>55</b>	<b>-134</b>	<b>-141</b>	<b>-167</b>
	<b>Closing Equity</b>						
-1 070	Closing Accumulated Funds	-1 221	-1 350	-11	-1 484	-1 625	-1 792
1	Closing Asset Revaluation Surplus	1	1	-	1	1	1
<b>-1 069</b>	<b>Balance at the end of the Reporting Period</b>	<b>-1 220</b>	<b>-1 349</b>	<b>-11</b>	<b>-1 483</b>	<b>-1 624</b>	<b>-1 791</b>

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

2021-22 Budget	2021-22 Estimated Outcome	2022-23 Budget	Var %	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
\$'000	\$'000	\$'000		\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
14 689	14 637	14 986	2	15 196	15 394	15 590
103	103	103	-	103	103	103
<b>14 792</b>	<b>14 740</b>	<b>15 089</b>	<b>2</b>	<b>15 299</b>	<b>15 497</b>	<b>15 693</b>
<b>Total Receipts from Operating Activities</b>						
<b>Payments</b>						
12 977	13 425	13 730	2	13 896	14 061	14 231
1 712	1 212	1 256	4	1 300	1 333	1 359
103	103	103	-	103	103	103
<b>14 792</b>	<b>14 740</b>	<b>15 089</b>	<b>2</b>	<b>15 299</b>	<b>15 497</b>	<b>15 693</b>
<b>Total Payments from Operating Activities</b>						
<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>						
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
200	191	0	-100	0	0	0
<b>200</b>	<b>191</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Payments from Investing Activities</b>						
<b>-200</b>	<b>-191</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflows/(Outflow) from Investing Activities</b>						
<b>-200</b>	<b>-191</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/(Decrease) in Cash</b>						
<b>541</b>	<b>541</b>	<b>350</b>	<b>-35</b>	<b>350</b>	<b>350</b>	<b>350</b>
<b>Cash at the Beginning of the Reporting Period</b>						
<b>341</b>	<b>350</b>	<b>350</b>	<b>-</b>	<b>350</b>	<b>350</b>	<b>350</b>
<b>Cash at the End of the Reporting Period</b>						

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

Significant variations are as follows:

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

- Supplies and Services: the decrease of \$0.500 million in the 2021-22 estimated outcome from the original budget largely reflects a reduction in general administrative and travel expenditure due to COVID-19 restrictions.
- Other Expenses: the increase of \$0.174 million in the 2021-22 estimated outcome from the original budget and the decrease of \$0.174 million in the 2022-23 Budget from the 2021-22 estimated outcome are mainly due to the transfer of assets to the Office of the Legislative Assembly associated with fitouts.

### ***Statement of Assets and Liabilities, Statement of Changes in Equity and Cash Flow Statement on Behalf of the Territory***

Variations for these Statements are explained in the notes above.

*This page deliberately left blank*

# ACT INTEGRITY COMMISSION

---

## Purpose

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

- investigate conduct that is alleged to be corrupt conduct;
- refer suspected instances of criminality or wrongdoing to the appropriate authority for further investigation and action;
- prevent corruption, including by:
  - researching corrupt practices; and
  - mitigating the risks of corruption.
- publish information about investigations conducted by the Commission, including lessons learned;
- provide education programs about the operation of this Act and the Commission, including providing advice, training and education services to:
  - the Legislative Assembly and the public sector to increase capacity to prevent corrupt conduct;
  - people who are required to report corrupt conduct under this Act; and
  - the community about the detrimental effects of corruption on public administration and ways in which to assist in preventing corrupt conduct.
- foster public confidence in the Legislative Assembly and public sector.

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

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

## 2022-23 Priorities

Priorities for the Commission in 2022-23 include:

- Continue to develop and review policies and procedures to give effect to the objectives of the *Integrity Commission Act 2018* including continued development of effective internal governance and integrity measures to enable the Commission to undertake its functions lawfully and with proper scrutiny;
- Ensure the Commission’s corruption reporting, case management and referral systems operate effectively and efficiently;
- Conduct corruption investigations proficiently and in a timely manner;
- Raise awareness and educate ACT directorates, strategic partners and the ACT community of the role, functions and powers of the Commission;
- Cooperate with the ACT public sector to identify and mitigate corruption risk;
- Continue to build an effective, responsive and experienced Commission team committed to professionalism, accountability and respect; and
- Develop the Commission’s strategic plan and identify and respond to risks which impact delivery of the Commission’s statutory objectives.

## Estimated Employment Level

Table 1: Estimated Employment Level

	2020-21 Actual Outcome	2021-22 Budget	2021-22 Estimated Outcome	2022-23 Budget
Staffing (Actual FTE) <sup>1</sup>	17.0	19.8	20.6 <sup>2</sup>	20.3

**Notes:**

1. Staffing (FTE) figures include the Integrity Commissioner’s position.
2. Figures are based on actual FTE at 31 May 2022.



## Changes to Appropriation

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

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>2021-22 Budget</b>	6 188	6 166	6 239	6 331	6 331
<b>2022-23 Budget Technical Adjustments</b>					
Estimated Outcome and Flow on Effects	-1 618	618	0	0	0
Revised Indexation Parameters	0	15	32	43	154
Revised Wage Parameters	0	23	23	23	23
Revised Superannuation Parameters	0	47	47	48	53
<b>2022-23 Budget</b>	<b>4 570</b>	<b>6 869</b>	<b>6 341</b>	<b>6 445</b>	<b>6 561</b>

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

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>2021-22 Budget</b>	390	731	0	0	0
<b>2022-23 Budget Technical Adjustments</b>					
Revised Funding Profile – Maintaining accountability and transparency of government	-390	390	0	0	0
<b>2022-23 Budget</b>	<b>0</b>	<b>1 121</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Financial Statements – Controlled (GGS)

Presentational changes have been made to streamline the financial statements and the 2021-22 Budget column also reflects this change. These changes will be consistent with future annual financial statements and ensure comparability of the annual financial statements with the budget estimates as required under section 27 of the *Financial Management Act 1996*.

**Table 4: ACT Integrity Commission: Operating Statement**

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>Income</b>							
6 188	Controlled Recurrent Payments	4 570	6 869	50	6 341	6 445	6 561
0	Interest Revenue	7	0	-100	0	0	0
<b>6 188</b>	<b>Total Income</b>	<b>4 577</b>	<b>6 869</b>	<b>50</b>	<b>6 341</b>	<b>6 445</b>	<b>6 561</b>
<b>Expenses</b>							
3 219	Employee Expenses	3 333	3 407	2	3 454	3 497	3 547
2 771	Supplies and Services	1 127	3 238	187	2 545	2 654	2 728
400	Depreciation and Amortisation	331	545	65	743	695	695
14	Borrowing Costs	1	14	#	29	22	15
<b>6 404</b>	<b>Total Expenses</b>	<b>4 792</b>	<b>7 204</b>	<b>50</b>	<b>6 771</b>	<b>6 868</b>	<b>6 985</b>
<b>-216</b>	<b>Operating Result</b>	<b>-215</b>	<b>-335</b>	<b>-56</b>	<b>-430</b>	<b>-423</b>	<b>-424</b>
<b>-216</b>	<b>Total Comprehensive Result</b>	<b>-215</b>	<b>-335</b>	<b>-56</b>	<b>-430</b>	<b>-423</b>	<b>-424</b>

**Table 5: ACT Integrity Commission: Balance Sheet**

Budget at 30/6/22 \$'000	Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
<b>Current Assets</b>						
594	636	825	30	881	955	1 022
46	16	16	-	16	16	16
73	73	73	-	73	73	73
<b>713</b>	<b>725</b>	<b>914</b>	<b>26</b>	<b>970</b>	<b>1 044</b>	<b>1 111</b>
<b>Non-Current Assets</b>						
3 090	2 174	3 308	52	2 725	2 142	1 559
196	196	580	196	468	356	244
283	0	0	-	0	0	0
<b>3 569</b>	<b>2 370</b>	<b>3 888</b>	<b>64</b>	<b>3 193</b>	<b>2 498</b>	<b>1 803</b>
<b>4 282</b>	<b>3 095</b>	<b>4 802</b>	<b>55</b>	<b>4 163</b>	<b>3 542</b>	<b>2 914</b>
<b>Current Liabilities</b>						
295	140	140	-	140	140	140
210	17	210	#	199	206	213
373	552	552	-	553	554	556
<b>878</b>	<b>709</b>	<b>902</b>	<b>27</b>	<b>892</b>	<b>900</b>	<b>909</b>
<b>Non-Current Liabilities</b>						
728	0	728	#	529	323	110
43	75	75	-	75	75	75
-67	0	0	-	0	0	0
<b>704</b>	<b>75</b>	<b>803</b>	<b>971</b>	<b>604</b>	<b>398</b>	<b>185</b>
<b>1 582</b>	<b>784</b>	<b>1 705</b>	<b>117</b>	<b>1 496</b>	<b>1 298</b>	<b>1 094</b>
<b>2 700</b>	<b>2 311</b>	<b>3 097</b>	<b>34</b>	<b>2 667</b>	<b>2 244</b>	<b>1 820</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
2 700	2 311	3 097	34	2 667	2 244	1 820
<b>2 700</b>	<b>2 311</b>	<b>3 097</b>	<b>34</b>	<b>2 667</b>	<b>2 244</b>	<b>1 820</b>

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

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
	<b>Opening Equity</b>						
2 526	Opening Accumulated Funds	2 526	2 311	-9	3 097	2 667	2 244
<b>2 526</b>	<b>Balance at the Start of the Reporting Period</b>	<b>2 526</b>	<b>2 311</b>	<b>-9</b>	<b>3 097</b>	<b>2 667</b>	<b>2 244</b>
	<b>Comprehensive Income</b>						
-216	Operating Result	-215	-335	-56	-430	-423	-424
<b>-216</b>	<b>Total Comprehensive Income</b>	<b>-215</b>	<b>-335</b>	<b>-56</b>	<b>-430</b>	<b>-423</b>	<b>-424</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>						
390	Capital Injections	0	1 121	#	0	0	0
<b>390</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>0</b>	<b>1 121</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Closing Equity</b>						
2 700	Closing Accumulated Funds	2 311	3 097	34	2 667	2 244	1 820
<b>2 700</b>	<b>Balance at the end of the Reporting Period</b>	<b>2 311</b>	<b>3 097</b>	<b>34</b>	<b>2 667</b>	<b>2 244</b>	<b>1 820</b>

**Table 7: ACT Integrity Commission: Cash Flow Statement**

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
6 188	Controlled Recurrent Payments	4 570	6 869	50	6 341	6 445	6 561
0	Interest Received	7	0	-100	0	0	0
0	Goods and Services Tax Input Tax Credits from the Australian Tax Office	100	311	211	254	265	272
<b>6 188</b>	<b>Total Receipts from Operating Activities</b>	<b>4 677</b>	<b>7 180</b>	<b>54</b>	<b>6 595</b>	<b>6 710</b>	<b>6 833</b>
<b>Payments</b>							
3 219	Employee	3 252	3 407	5	3 453	3 496	3 545
2 120	Supplies and Services	434	2 202	407	1 748	1 778	1 852
14	Borrowing Costs	14	29	107	22	15	15
0	Goods and Services Tax Paid to Suppliers	100	311	211	254	265	272
738	Other	738	850	15	863	876	876
<b>6 091</b>	<b>Total Payments from Operating Activities</b>	<b>4 538</b>	<b>6 799</b>	<b>50</b>	<b>6 340</b>	<b>6 430</b>	<b>6 560</b>
<b>97</b>	<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>139</b>	<b>381</b>	<b>174</b>	<b>255</b>	<b>280</b>	<b>273</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
390	Purchase of Property, Plant and Equipment	0	1 121	#	0	0	0
<b>390</b>	<b>Total Payments from Investing Activities</b>	<b>0</b>	<b>1 121</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-390</b>	<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>0</b>	<b>-1 121</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 7 (continued): ACT Integrity Commission: Cash Flow Statement**

2021-22 Budget	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
390 Capital Injections	0	1 121	#	0	0	0
<b>390 Total Receipts from Financing Activities</b>	<b>0</b>	<b>1 121</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>						
97 Repayment of Lease Liabilities - Principal	97	192	98	199	206	206
<b>97 Total Payments from Financing Activities</b>	<b>97</b>	<b>192</b>	<b>98</b>	<b>199</b>	<b>206</b>	<b>206</b>
<b>293 Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>-97</b>	<b>929</b>	<b>#</b>	<b>-199</b>	<b>-206</b>	<b>-206</b>
<b>0 Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>42</b>	<b>189</b>	<b>350</b>	<b>56</b>	<b>74</b>	<b>67</b>
<b>594 Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>594</b>	<b>636</b>	<b>7</b>	<b>825</b>	<b>881</b>	<b>955</b>
<b>594 Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>636</b>	<b>825</b>	<b>30</b>	<b>881</b>	<b>955</b>	<b>1 022</b>

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- Controlled Recurrent Payments:
  - the variance of \$1.618 million (26 per cent) between the 2021-22 Budget and the 2021-22 estimated outcome mainly relates to reduced funding requirements due to the impact of COVID-19, which disrupted supply chains and delayed the establishment of an IT operating environment separate from ACT Government Shared Service ICT, and the acquisition of other resources critical to the Commission discharging its legislative responsibilities.
  - the increase of \$2.299 million (50 per cent) in the 2022-23 Budget from the 2021-22 estimated outcome mainly relates to the Commission anticipating COVID-19 having a lower impact on its operations, allowing for the establishment of an IT operating environment separate from ACT Government Shared Service ICT, and the acquisition of other resources critical to the Commission discharging its legislative responsibilities.

### ***Balance Sheet***

- Property, Plant and Equipment:
  - the variance of \$0.916 million (30 per cent) between the 2021-22 Budget and the 2021-22 estimated outcome mainly relates to the impact of COVID-19, which disrupted supply chains and delayed the acquisition of equipment essential to the establishment of an IT operating environment separate from ACT Government Shared Service ICT.
  - the increase of \$1.134 million (52 per cent) in the 2022-23 Budget from the 2021-22 estimated outcome mainly relates to the Commission anticipating COVID-19 having a lower impact on its operations, allowing for the acquisition of equipment essential to the establishment of an IT operating environment separate from ACT Government Shared Service ICT.
- Lease Liabilities
  - the variance of \$0.728 million (100 per cent) between the 2021-22 Budget and the 2021-22 estimated outcome mainly relates to the impact of COVID-19, which disrupted supply chains and delayed the Commission leasing equipment required to establish an IT operating environment separate from ACT Government Shared Service ICT.
  - the increase of \$0.728 million in the 2022-23 Budget from the 2021-22 estimated outcome mainly relates to the Commission leasing equipment required to establish an IT operating environment separate from ACT Government Shared Service ICT.

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

Variations in these statements are explained in the notes above.



# AUDITOR-GENERAL

---

## Purpose

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

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

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

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

## 2022-23 Priorities

The main priorities of the ACT Audit Office for 2022-23 include:

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

## Estimated Employment Level

Table 1: Estimated Employment Level

	2020-21 Actual Outcome	2021-22 Budget	2021-22 Estimated Outcome	2022-23 Budget
Staffing (FTE)	45	45	42 <sup>1</sup>	48 <sup>2</sup>

**Notes:**

1. The 2021-22 Estimated Outcome is less than the budget mainly due to the staff turnover.
2. The 2022-23 Budget reflects an internal decision to recruit the unfilled positions to enable the delivery of audits.

## Strategic Objectives

The Audit Office priorities are governed by the Auditor General Act. The office plans to achieve these priorities through:

- completion of audits efficiently and effectively in accordance with professional auditing requirements;
- provision of informative and evidenced-based reports to the ACT Legislative Assembly on the results of performance audits, financial audits and other reviews;
- provision of advice and briefings to ACT Legislative Assembly committees, including the Standing Committee on Public Accounts; and
- improvement in performance by:
  - continually working on measures to improve the Audit Office's financial operating position;
  - reviewing the results of accountability indicators against targets reported in the Audit Office's statement of performance;
  - continuing to address recommendations from internal audits and quality control reviews of performance audit and financial audit work;
  - providing learning and development opportunities to staff; and
  - addressing feedback provided in surveys by audited agencies and Audit Office staff.

## Changes to Appropriation

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

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>2021-22 Budget</b>	4 058	4 120	4 125	3 977	3 255
<b>2022-23 Budget Technical Adjustments</b>					
Revised Indexation Parameters	0	-62	-155	-230	-334
Revised Superannuation Parameters	0	-8	-7	-7	9
Revised Wage Parameters	2	22	22	22	23
Savings - Workers' compensation	0	-8	0	0	0
<b>2022-23 Budget</b>	<b>4 060</b>	<b>4 064</b>	<b>3 985</b>	<b>3 762</b>	<b>2 953</b>

## Financial Statements – Controlled (GGS)

Presentational changes have been made to streamline the financial statements and the 2022-23 Budget column also reflects this change. These changes will be consistent with future annual financial statements and ensure comparability of the annual financial statements with the budget estimates as required under section 27 of the *Financial Management Act 1996*.

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

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>Income</b>							
4 058	Controlled Recurrent Payments	4 060	4 064	..	3 985	3 762	2 953
5 685	Sale of Goods and Services from Contracts with Customers	5 693	5 892	3	6 195	6 500	6 848
44	Grants and Contributions Revenue	44	45	2	46	47	47
15	Interest Revenue	18	18	-	19	18	18
<b>9 802</b>	<b>Total Income</b>	<b>9 815</b>	<b>10 019</b>	<b>2</b>	<b>10 245</b>	<b>10 327</b>	<b>9 866</b>
<b>Expenses</b>							
7 536	Employee Expenses	6 798	7 561	11	7 794	8 021	8 260
2 301	Supplies and Services	2 366	2 358	..	2 472	2 619	2 625
72	Depreciation and Amortisation	35	33	-6	72	73	73
<b>9 909</b>	<b>Total Expenses</b>	<b>9 199</b>	<b>9 952</b>	<b>8</b>	<b>10 338</b>	<b>10 713</b>	<b>10 958</b>
<b>-107</b>	<b>Operating Result</b>	<b>616</b>	<b>67</b>	<b>-89</b>	<b>-93</b>	<b>-386</b>	<b>-1 092</b>
<b>-107</b>	<b>Total Comprehensive Result</b>	<b>616</b>	<b>67</b>	<b>-89</b>	<b>-93</b>	<b>-386</b>	<b>-1 092</b>

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

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
<b>Current Assets</b>							
2 069	Cash and Investments	2 078	2 185	5	2 367	2 243	1 409
2 260	Receivables	1 262	1 304	3	1 349	1 403	1 459
40	Other Assets	48	49	2	51	52	54
<b>4 369</b>	<b>Total Current Assets</b>	<b>3 388</b>	<b>3 538</b>	<b>4</b>	<b>3 767</b>	<b>3 698</b>	<b>2 922</b>
<b>Non-Current Assets</b>							
-6	Property, Plant and Equipment	370	536	45	464	392	383
<b>-6</b>	<b>Total Non-Current Assets</b>	<b>370</b>	<b>536</b>	<b>45</b>	<b>464</b>	<b>392</b>	<b>383</b>
<b>4 363</b>	<b>TOTAL ASSETS</b>	<b>3 758</b>	<b>4 074</b>	<b>8</b>	<b>4 231</b>	<b>4 090</b>	<b>3 305</b>
<b>Current Liabilities</b>							
358	Payables and Contract Liabilities	242	244	1	247	248	250
2 754	Employee Benefits	2 088	2 321	11	2 556	2 787	3 031
0	Other Liabilities	54	54	-	54	54	54
<b>3 112</b>	<b>Total Current Liabilities</b>	<b>2 384</b>	<b>2 619</b>	<b>10</b>	<b>2 857</b>	<b>3 089</b>	<b>3 335</b>
<b>Non-Current Liabilities</b>							
266	Employee Benefits	236	265	12	293	322	351
0	Other Provisions	331	331	-	331	331	331
0	Other Liabilities	59	44	-25	28	12	44
<b>266</b>	<b>Total Non-Current Liabilities</b>	<b>626</b>	<b>640</b>	<b>2</b>	<b>652</b>	<b>665</b>	<b>726</b>
<b>3 378</b>	<b>TOTAL LIABILITIES</b>	<b>3 010</b>	<b>3 259</b>	<b>8</b>	<b>3 509</b>	<b>3 754</b>	<b>4 061</b>
<b>985</b>	<b>NET ASSETS</b>	<b>748</b>	<b>815</b>	<b>9</b>	<b>722</b>	<b>336</b>	<b>-756</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
701	Accumulated Funds	464	531	14	438	52	-1 040
284	Asset Revaluation Surplus	284	284	-	284	284	284
<b>985</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>748</b>	<b>815</b>	<b>9</b>	<b>722</b>	<b>336</b>	<b>-756</b>

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

Budget at 30/6/22 \$'000	Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000	
<b>Opening Equity</b>							
808	Opening Accumulated Funds	-152	464	405	531	438	52
284	Opening Asset Revaluation Reserve	284	284	-	284	284	284
<b>1 092</b>	<b>Balance at the Start of the Reporting Period</b>	<b>132</b>	<b>748</b>	<b>467</b>	<b>815</b>	<b>722</b>	<b>336</b>
<b>Comprehensive Income</b>							
-107	Operating Result	616	67	-89	-93	-386	-1 092
<b>-107</b>	<b>Total Comprehensive Income</b>	<b>616</b>	<b>67</b>	<b>-89</b>	<b>-93</b>	<b>-386</b>	<b>-1 092</b>
<b>Closing Equity</b>							
701	Closing Accumulated Funds	464	531	14	438	52	-1 040
284	Closing Asset Revaluation Reserve	284	284	-	284	284	284
<b>985</b>	<b>Balance at the end of the Reporting Period</b>	<b>748</b>	<b>815</b>	<b>9</b>	<b>722</b>	<b>336</b>	<b>-756</b>

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

2021-22 Budget	2021-22 Estimated Outcome	2022-23 Budget	Var %	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate	
\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
4 058	Controlled Recurrent Payments	4 060	4 064	..	3 985	3 762	2 953
5 686	Sale of Goods and Services from Contracts with Customers	5 649	5 840	3	6 142	6 440	6 962
15	Interest Receipts	18	18	-	19	18	18
41	Goods and Services Tax Input Tax Credits from the Australian Taxation Office	41	0	-100	0	0	0
201	Goods and Services Tax Collected from Customers	201	250	24	254	261	261
<b>10 001</b>	<b>Total Receipts from Operating Activities</b>	<b>9 969</b>	<b>10 172</b>	<b>2</b>	<b>10 400</b>	<b>10 481</b>	<b>10 194</b>
<b>Payments</b>							
6 870	Employee	6 568	7 209	10	7 417	7 734	8 067
2 554	Supplies and Services	2 815	2 406	-15	2 547	2 610	2 700
49	Goods and Services Tax Paid to the Australian Taxation Office	49	89	82	91	97	97
152	Goods and Services Tax Paid to Suppliers	152	161	6	163	164	164
<b>9 625</b>	<b>Total Payments from Operating Activities</b>	<b>9 584</b>	<b>9 865</b>	<b>3</b>	<b>10 218</b>	<b>10 605</b>	<b>11 028</b>
<b>376</b>	<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>385</b>	<b>307</b>	<b>-20</b>	<b>182</b>	<b>-124</b>	<b>-834</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
0	Purchase of Property, Plant and Equipment	0	200	#	0	0	0
<b>0</b>	<b>Total Payments from Investing Activities</b>	<b>0</b>	<b>200</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>0</b>	<b>-200</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>376</b>	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>385</b>	<b>107</b>	<b>-72</b>	<b>182</b>	<b>-124</b>	<b>-834</b>
<b>1 693</b>	<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>1 693</b>	<b>2 078</b>	<b>23</b>	<b>2 185</b>	<b>2 367</b>	<b>2 243</b>
<b>2 069</b>	<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>2 078</b>	<b>2 185</b>	<b>5</b>	<b>2 367</b>	<b>2 243</b>	<b>1 409</b>

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

Significant variations are explained below.

### ***Operating Statement***

- Employee Expenses:
  - the 2021-22 estimated outcome is less than the 2021-22 Budget by \$0.738 million. This is mainly due to vacant positions as a result of staff turnover and non-availability of suitable candidates to fill some of the positions.
  - The increase of \$0.763 million in the 2022-23 Budget from the 2021-22 estimated outcome reflects the cost of staff using full budgeted staffing level as per Table 1 above and expected pay increases under the new Enterprise Agreement.
- Supplies and Services: the 2021-22 estimated outcome is more than the 2021-22 Budget by \$0.065 million. This is mainly due to the overspend in Contractor and Consultants fees, IT service & support and other minor overheads.

### ***Balance Sheet***

- The increase in 2022-23 Cash and Cash Equivalents compared to 2021-22 estimated outcome by \$0.107 million is mainly due to better operating performance in 2021-22.

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

- Variations in these statements are as explained in the notes above.



# OFFICE OF THE LEGISLATIVE ASSEMBLY

---

## Purpose

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

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

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

## 2022-23 Priorities

Priorities for the Office in 2022-23 include:

- finalisation of the 2022-2025 strategic plan for the Office;
- negotiation and implementation of a new enterprise bargaining agreement;
- implementation of the revised staffing structure for the committee support function;
- commence review of the Assembly's standing orders and continuing resolutions.

## Estimated Employment Level

Table 1: Estimated Employment Level

	2020-21 Actual Outcome	2021-22 Budget	2021-22 Estimated Outcome	2022-23 Budget
<b>Controlled Staffing (FTE)</b>	55	55	51 <sup>1</sup>	58 <sup>2</sup>
<b>Territorial Staffing (Actual)</b>	41	N/A <sup>3</sup>	37 <sup>4</sup>	N/A <sup>3</sup>

**Notes:**

1. The variation between the 2021-22 Estimated Outcome and the 2021-22 Budget is due to staff departures.
2. The variation between the 2021-22 Budget and the 2022-23 Budget is due to additional resources provided to implement restructure of committee support for the Assembly.
3. 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.
4. The decrease from the 2020-21 Actual Outcome to the 2021-22 Estimated Outcome is due to the members not fully utilising staff salary allocation and departure of a serving member. Newly elected member had not yet engaged staff.

## Changes to Appropriation

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

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>2021-22 Budget</b>	10 383	10 544	10 701	10 883	10 914
<b>2022-23 Budget Policy Decisions</b>					
Implement restructure of committee support for Assembly committees to ensure best practice committee support	0	256	327	400	406
<b>2022-23 Budget Technical Adjustments</b>					
Revised Wage Parameters	0	49	50	50	51
Revised Indexation Parameters	0	97	111	125	308
Revised Superannuation Parameters	0	38	35	16	30
<b>2022-23 Budget</b>	<b>10 383</b>	<b>10 984</b>	<b>11 224</b>	<b>11 474</b>	<b>11 709</b>

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

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>2021-22 Budget</b>	9 364	9 498	9 627	10 449	10 449
<b>2022-23 Budget Technical Adjustments</b>					
Revised Indexation Parameters	0	0	1	3	126
Revised Wage Parameters	0	66	67	73	74
<b>2022-23 Budget</b>	<b>9 364</b>	<b>9 564</b>	<b>9 695</b>	<b>10 525</b>	<b>10 649</b>

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

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>2021-22 Budget</b>	35	35	35	35	35
<b>2022-23 Budget</b>	35	35	35	35	35

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

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>2021-22 Budget</b>	292	299	307	315	323
<b>2022-23 Budget</b>	292	299	307	315	323

## Financial Statements – Controlled (GGS)

Presentational changes have been made to streamline the financial statements and the 2021-22 Budget column also reflects this change. These changes will be consistent with future annual financial statements and ensure comparability of the annual financial statements with the budget estimates as required under section 27 of the *Financial Management Act 1996*.

**Table 6: Office of the Legislative Assembly: Operating Statement**

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>Income</b>							
10 383	Controlled Recurrent Payments	10 383	10 984	6	11 224	11 474	11 709
520	Grants and Contributions Revenue	643	520	-19	520	520	520
42	Interest Revenue	32	43	35	44	45	46
45	Other Income	16	335	#	48	49	51
<b>10 990</b>	<b>Total Income</b>	<b>11 074</b>	<b>11 882</b>	<b>7</b>	<b>11 836</b>	<b>12 088</b>	<b>12 326</b>
<b>Expenses</b>							
7 234	Employee Expenses	7 129	8 004	12	7 863	8 018	8 138
3 814	Supplies and Services	4 127	3 935	-5	4 063	4 168	4 292
294	Depreciation and Amortisation	459	294	-36	294	294	294
2	Borrowing Costs	0	2	#	2	2	2
3	Other Expenses	0	3	#	3	3	3
<b>11 347</b>	<b>Total Expenses</b>	<b>11 714</b>	<b>12 238</b>	<b>4</b>	<b>12 225</b>	<b>12 485</b>	<b>12 729</b>
<b>-357</b>	<b>Operating Result</b>	<b>-641</b>	<b>-356</b>	<b>44</b>	<b>-389</b>	<b>-397</b>	<b>-403</b>
<b>75</b>	<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>75</b>	<b>#</b>	<b>75</b>	<b>75</b>	<b>75</b>
<b>-282</b>	<b>Total Comprehensive Result</b>	<b>-641</b>	<b>-281</b>	<b>56</b>	<b>-314</b>	<b>-322</b>	<b>-328</b>

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

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
<b>Current Assets</b>							
3 235	Cash and Investments	2 524	3 250	29	3 239	3 228	3 217
24	Receivables	34	21	-39	18	15	12
74	Other Assets	58	71	23	68	65	62
<b>3 333</b>	<b>Total Current Assets</b>	<b>2 616</b>	<b>3 342</b>	<b>28</b>	<b>3 325</b>	<b>3 308</b>	<b>3 291</b>
<b>Non-Current Assets</b>							
2 671	Property, Plant and Equipment	2 595	2 632	1	2 593	2 554	2 515
266	Intangible Assets	139	266	91	266	266	266
<b>2 937</b>	<b>Total Non-Current Assets</b>	<b>2 734</b>	<b>2 898</b>	<b>6</b>	<b>2 859</b>	<b>2 820</b>	<b>2 781</b>
<b>6 270</b>	<b>TOTAL ASSETS</b>	<b>5 349</b>	<b>6 240</b>	<b>17</b>	<b>6 184</b>	<b>6 128</b>	<b>6 072</b>
<b>Current Liabilities</b>							
328	Payables and Contract Liabilities	174	311	79	294	277	260
62	Lease Liabilities	29	62	116	62	62	62
2 495	Employee Benefits	2 115	2 698	28	2 928	3 166	3 410
<b>2 885</b>	<b>Total Current Liabilities</b>	<b>2 318</b>	<b>3 071</b>	<b>33</b>	<b>3 284</b>	<b>3 505</b>	<b>3 732</b>
<b>Non-Current Liabilities</b>							
66	Employee Benefits	72	75	4	85	95	105
<b>66</b>	<b>Total Non-Current Liabilities</b>	<b>72</b>	<b>75</b>	<b>4</b>	<b>85</b>	<b>95</b>	<b>105</b>
<b>2 951</b>	<b>TOTAL LIABILITIES</b>	<b>2 390</b>	<b>3 146</b>	<b>32</b>	<b>3 369</b>	<b>3 600</b>	<b>3 837</b>
<b>3 319</b>	<b>NET ASSETS</b>	<b>2 959</b>	<b>3 094</b>	<b>5</b>	<b>2 815</b>	<b>2 528</b>	<b>2 235</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
2 339	Accumulated Funds	1 979	2 114	7	1 835	1 548	1 255
980	Asset Revaluation Surplus	980	980	-	980	980	980
<b>3 319</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>2 959</b>	<b>3 094</b>	<b>5</b>	<b>2 815</b>	<b>2 528</b>	<b>2 235</b>

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

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
<b>Opening Equity</b>							
2 586	Opening Accumulated Funds	2 586	2 360	-9	2 114	1 835	1 548
980	Opening Asset Revaluation Reserve	980	980	-	980	980	980
<b>3 566</b>	<b>Balance at the Start of the Reporting Period</b>	<b>3 566</b>	<b>3 340</b>	<b>-6</b>	<b>3 094</b>	<b>2 815</b>	<b>2 528</b>
<b>Comprehensive Income</b>							
75	Post Audit Adjustments	0	75	#	75	75	75
-357	Operating Result	-641	-356	44	-389	-397	-403
<b>-282</b>	<b>Total Comprehensive Income</b>	<b>-641</b>	<b>-281</b>	<b>56</b>	<b>-314</b>	<b>-322</b>	<b>-328</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
35	Capital Injections	34	35	3	35	35	35
<b>35</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>34</b>	<b>35</b>	<b>3</b>	<b>35</b>	<b>35</b>	<b>35</b>
<b>Closing Equity</b>							
2 339	Closing Accumulated Funds	1 979	2 114	7	1 835	1 548	1 255
980	Closing Asset Revaluation Reserve	980	980	-	980	980	980
<b>3 319</b>	<b>Balance at the end of the Reporting Period</b>	<b>2 959</b>	<b>3 094</b>	<b>5</b>	<b>2 815</b>	<b>2 528</b>	<b>2 235</b>

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

Budget at 30/6/22 \$'000		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
10 383	Controlled Recurrent Payments	10 383	10 984	6	11 224	11 474	11 709
42	Interest Receipts	32	43	35	44	45	46
254	Goods and Services Tax Input Tax Credits from the Australian Taxation Office	158	254	60	254	254	254
153	Other	46	443	871	156	157	159
<b>10 832</b>	<b>Total Receipts from Operating Activities</b>	<b>10 619</b>	<b>11 724</b>	<b>10</b>	<b>11 678</b>	<b>11 930</b>	<b>12 168</b>
<b>Payments</b>							
6 777	Employee	7 200	7 522	4	7 374	7 521	7 635
3 809	Supplies and Services	3 883	3 930	1	4 058	4 163	4 287
2	Borrowing Costs	0	2	#	2	2	2
223	Goods and Services Tax Paid to Suppliers	205	223	9	223	223	223
3	Other	0	3	#	3	3	3
<b>10 814</b>	<b>Total Payments from Operating Activities</b>	<b>11 288</b>	<b>11 680</b>	<b>3</b>	<b>11 660</b>	<b>11 912</b>	<b>12 150</b>
<b>18</b>	<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>-669</b>	<b>44</b>	<b>107</b>	<b>18</b>	<b>18</b>	<b>18</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
<b>Payments</b>							
35	Purchase of Property, Plant and Equipment	50	35	-30	35	35	35
<b>35</b>	<b>Total Payments from Investing Activities</b>	<b>50</b>	<b>35</b>	<b>-30</b>	<b>35</b>	<b>35</b>	<b>35</b>
<b>-35</b>	<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-50</b>	<b>-35</b>	<b>30</b>	<b>-35</b>	<b>-35</b>	<b>-35</b>



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

<b>2021-22 Budget</b>	<b>2021-22 Estimated Outcome</b>	<b>2022-23 Budget</b>	<b>Var %</b>	<b>2023-24 Estimate</b>	<b>2024-25 Estimate</b>	<b>2025-26 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>							
35	Capital Injections	34	35	3	35	35	35
<b>35</b>	<b>Total Receipts from Financing Activities</b>	<b>34</b>	<b>35</b>	<b>3</b>	<b>35</b>	<b>35</b>	<b>35</b>
<b>Payments</b>							
29	Repayment of Lease Liabilities - Principal	37	29	-21	29	29	29
<b>29</b>	<b>Total Payments from Financing Activities</b>	<b>37</b>	<b>29</b>	<b>-21</b>	<b>29</b>	<b>29</b>	<b>29</b>
<b>6</b>	<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>-3</b>	<b>6</b>	<b>331</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>-11</b>	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>-722</b>	<b>15</b>	<b>102</b>	<b>-11</b>	<b>-11</b>	<b>-11</b>
<b>3 246</b>	<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>3 246</b>	<b>3 235</b>	<b>..</b>	<b>3 250</b>	<b>3 239</b>	<b>3 228</b>
<b>3 235</b>	<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>2 524</b>	<b>3 250</b>	<b>29</b>	<b>3 239</b>	<b>3 228</b>	<b>3 217</b>

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- Controlled recurrent payments: the increase of \$0.601 million in the 2022-23 Budget from the 2021-22 estimated outcome is largely for additional resources to undertake restructure of committee support initiative within the Assembly.
- Employee expenses: the increase of \$0.875 million in the 2022-23 Budget from the 2021-22 estimated outcome is largely for additional resources and payment of entitlements to undertake restructure of committee support initiative within the Assembly.
- Supplies and services: the increase of \$0.313 million in the 2021-22 estimated outcome from the 2021-22 Budget is largely due to payments made to improve Information Communication Technology capabilities of the office and initiation of committee support restructure.

### ***Balance Sheet***

- Cash and investments: the decrease of \$0.711 million in the 2021-22 estimated outcome from the 2021-22 Budget is largely due to increase in payment of employee entitlements and supplies and services.
- Employee benefits: the increase of \$0.583 million in the 2022-23 Budget from the 2021-22 estimated outcome is largely due to high amount of leave entitlement utilisation during 2021-22.

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

Variations in the Statement are explained in the notes above.

## Financial Statements – Territorial (GGS)

Presentational changes have been made to streamline the financial statements and the 2021-22 Budget column also reflects this change. These changes will be consistent with future annual financial statements and ensure comparability of the annual financial statements with the budget estimates as required under section 27 of the *Financial Management Act 1996*.

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

<b>2021-22 Budget</b>		<b>2021-22 Estimated Outcome \$'000</b>	<b>2022-23 Budget \$'000</b>	<b>Var %</b>	<b>2023-24 Estimate \$'000</b>	<b>2024-25 Estimate \$'000</b>	<b>2025-26 Estimate \$'000</b>
	<b>Income</b>						
9 364	Payment for Expenses on Behalf of the Territory	8 893	9 564	8	9 695	10 525	10 649
441	Grants and Contributions Revenue	544	441	-19	441	441	441
0	Other Income	173	0	-100	0	0	0
<b>9 805</b>	<b>Total Income</b>	<b>9 610</b>	<b>10 005</b>	<b>4</b>	<b>10 136</b>	<b>10 966</b>	<b>11 090</b>
	<b>Expenses</b>						
9 512	Employee Expenses	8 782	9 721	11	9 854	10 686	10 813
542	Supplies and Services	719	543	-24	546	550	552
1 260	Depreciation and Amortisation	745	1,260	69	1 260	1 260	1 260
<b>11 314</b>	<b>Total Expenses</b>	<b>10 246</b>	<b>11 524</b>	<b>12</b>	<b>11 660</b>	<b>12 496</b>	<b>12 625</b>
<b>-1 509</b>	<b>Operating Result</b>	<b>-636</b>	<b>-1 519</b>	<b>-139</b>	<b>-1 524</b>	<b>-1 530</b>	<b>-1 535</b>

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

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
<b>Current Assets</b>							
146	Cash and Investments	83	172	108	198	224	250
20	Receivables	6	21	218	22	23	24
<b>166</b>	<b>Total Current Assets</b>	<b>89</b>	<b>193</b>	<b>117</b>	<b>220</b>	<b>247</b>	<b>274</b>
<b>Non-Current Assets</b>							
34 461	Property, Plant and Equipment	36 240	33 584	-7	32 541	31 506	30 479
<b>34 461</b>	<b>Total Non-Current Assets</b>	<b>36 240</b>	<b>33 584</b>	<b>-7</b>	<b>32 541</b>	<b>31 506</b>	<b>30 479</b>
<b>34 627</b>	<b>TOTAL ASSETS</b>	<b>36 329</b>	<b>33 777</b>	<b>-7</b>	<b>32 761</b>	<b>31 753</b>	<b>30 753</b>
<b>Current Liabilities</b>							
95	Payables and Contract Liabilities	15	95	533	95	95	95
653	Employee Benefits	562	847	51	1 047	1 253	1 464
<b>748</b>	<b>Total Current Liabilities</b>	<b>577</b>	<b>942</b>	<b>63</b>	<b>1 142</b>	<b>1 348</b>	<b>1 559</b>
<b>Non-Current Liabilities</b>							
2	Employee Benefits	2	3	50	4	5	6
<b>2</b>	<b>Total Non-Current Liabilities</b>	<b>2</b>	<b>3</b>	<b>50</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>750</b>	<b>TOTAL LIABILITIES</b>	<b>579</b>	<b>945</b>	<b>63</b>	<b>1 146</b>	<b>1 353</b>	<b>1 565</b>
<b>33 877</b>	<b>NET ASSETS</b>	<b>35 750</b>	<b>32 832</b>	<b>-8</b>	<b>31 615</b>	<b>30 400</b>	<b>29 188</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
15 769	Accumulated Funds	16 642	14 724	-12	13 507	12 292	11 080
18 108	Asset Revaluation Surplus	19 108	18 108	-5	18 108	18 108	18 108
<b>33 877</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>35 750</b>	<b>32 832</b>	<b>-8</b>	<b>31 615</b>	<b>30 400</b>	<b>29 188</b>

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

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
	<b>Opening Equity</b>						
16 986	Opening Accumulated Funds	16 986	15 944	-6	14 724	13 507	12 292
18 108	Opening Asset Revaluation Reserve	18 108	18 108	-	18 108	18 108	18 108
<b>35 094</b>	<b>Balance at the Start of the Reporting Period</b>	<b>35 094</b>	<b>34 052</b>	<b>-3</b>	<b>32 832</b>	<b>31 615</b>	<b>30 400</b>
	<b>Comprehensive Income</b>						
-1 509	Operating Result	-636	-1 519	-139	-1 524	-1 530	-1 535
0	Increase/(Decrease) in the Asset Revaluation Surplus	1 000	0	-100	0	0	0
<b>-1 509</b>	<b>Total Comprehensive Income</b>	<b>364</b>	<b>-1 519</b>	<b>-517</b>	<b>-1 524</b>	<b>-1 530</b>	<b>-1 535</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>						
292	Capital Injections	292	299	2	307	315	323
<b>292</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>292</b>	<b>299</b>	<b>2</b>	<b>307</b>	<b>315</b>	<b>323</b>
	<b>Closing Equity</b>						
15 769	Closing Accumulated Funds	16 642	14 724	-12	13 507	12 292	11 080
18 108	Closing Asset Revaluation Reserve	19 108	18 108	-5	18 108	18 108	18 108
<b>33 877</b>	<b>Balance at the end of the Reporting Period</b>	<b>35 750</b>	<b>32 832</b>	<b>-8</b>	<b>31 615</b>	<b>30 400</b>	<b>29 188</b>

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

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
9 364	Payment for Expenses on Behalf of the Territory	8 893	9 564	8	9 695	10 525	10 649
24	Goods and Services Tax Input Tax Credits from the Australian Taxation Office	30	24	-21	24	24	24
6	Goods and Services Tax Collected from Customers	0	6	#	6	6	6
<b>9 394</b>	<b>Total Receipts from Operating Activities</b>	<b>8 923</b>	<b>9 594</b>	<b>8</b>	<b>9 725</b>	<b>10 555</b>	<b>10 679</b>
<b>Payments</b>							
9 246	Employee	8 625	9 445	10	9 573	10 399	10 521
117	Supplies and Services	305	118	-61	121	125	127
5	Goods and Services Tax Paid to Suppliers	30	5	-83	5	5	5
<b>9 368</b>	<b>Total Payments from Operating Activities</b>	<b>8 960</b>	<b>9 568</b>	<b>7</b>	<b>9 699</b>	<b>10 529</b>	<b>10 653</b>
<b>26</b>	<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>-37</b>	<b>26</b>	<b>169</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
292	Purchase of Property, Plant and Equipment	292	299	2	307	315	323
<b>292</b>	<b>Total Payments from Investing Activities</b>	<b>292</b>	<b>299</b>	<b>2</b>	<b>307</b>	<b>315</b>	<b>323</b>
<b>-292</b>	<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-292</b>	<b>-299</b>	<b>-2</b>	<b>-307</b>	<b>-315</b>	<b>-323</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
292	Capital Injections	292	299	2	307	315	323
<b>292</b>	<b>Total Receipts from Financing Activities</b>	<b>292</b>	<b>299</b>	<b>2</b>	<b>307</b>	<b>315</b>	<b>323</b>
<b>292</b>	<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>292</b>	<b>299</b>	<b>2</b>	<b>307</b>	<b>315</b>	<b>323</b>
<b>26</b>	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>-37</b>	<b>26</b>	<b>169</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>120</b>	<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>120</b>	<b>146</b>	<b>22</b>	<b>172</b>	<b>198</b>	<b>224</b>
<b>146</b>	<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>83</b>	<b>172</b>	<b>107</b>	<b>198</b>	<b>224</b>	<b>250</b>

## Notes to the Territorial Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- Payment of Expenses on Behalf of the Territory: the increase of \$0.671 million in the 2022-23 Budget from the 2021-22 estimated outcome is reflecting the expected level of employee expenses for members and their staff.
- Employee Expenses: the decrease of \$0.730 million from the 2021-22 Budget to 2021-22 estimated outcome and increase of \$0.939 million in the 2022-23 Budget from the 2021-22 estimated outcome are mainly due to lower than expected member staffing payments during 2021-22.
- Depreciation: the increase of \$0.515 million from the 2021-22 estimated outcome to the 2022-23 Budget is due to completed capital works being depreciated for the full 2022-23 financial year.

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

- Property, Plant and Equipment: the increase of \$1.779 million in the 2021-22 estimated outcome from the 2021-22 Budget is largely due to land asset revaluation increment and building improvements.

### ***Statement of changes in equity on Behalf of the Territory***

- Asset Revaluation Surplus: the increase of \$1.000 million in the 2021-22 estimated outcome from the 2021-22 Budget and the 2022-23 Budget is due to land asset revaluation increment.

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

Variations in the Statement are explained in the notes above.

*This page deliberately left blank*