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# 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 full­time Electoral Commissioner, and a 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 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*.

## 2021-22 Priorities

Major priorities for 2021-22 include:

* actions arising from the 2020 ACT Legislative Assembly election:
  + implementation of lessons learnt;
  + completion of non-voter administration; and
  + responding to the report of the Inquiry into the 2020 ACT Election and the Electoral Act;
* delivery of the Aboriginal and Torres Strait Islander Elected Body election;
* implementation of new legislation relating to prohibited donations and misleading electoral advertising;
* initial planning to deliver the highest possible trusted, transparent, and secure result for the 2024 election, including:
  + enhancements in the functionality, security and reliability of electoral ICT systems and processes;
  + modernisation of electoral services; and
  + an organisational review of Elections ACT; and
* occupation of an interim office in advance of moving to a permanent office later in the financial year.

## Estimated Employment Level

Table 1: Estimated Employment Level

|  | 2019-20  Actual  Outcome | 2020-21  Budget | 2020-21  Interim Outcome | 2021-22  Budget |
| --- | --- | --- | --- | --- |
| **Staffing (FTE)** | 17.7 | 20.2 | 15.21 | 11.02 |

Notes:

1. The variance between the 2020-21 Budget and the 2020-21 Interim Outcome is due to the Commission not needing to engage as many staff to conduct the 2020 ACT Legislative Assembly election in a COVID19-safe format as a result of lower than anticipated health restrictions during the election period. The 2020-21 Interim Outcome figure is based on FTE as at 30 June 2021. The table does not include two part-time statutory office holders and election casuals employed under the *Electoral Act 1992*.
2. The variance between the 2020-21 Budget and the 2021-22 Budget is consistent with the Commission’s normal election cycle staff profile, with full-time equivalent staff reducing in the year after the ACT Legislative Assembly elections have been conducted.

## Changes to Appropriation

Table 2: Changes to appropriation – Controlled Recurrent Payments

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2020-21 Interim Outcome**  **$'000** | **2021-22 Budget**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **2020-21 Budget** | 12 963 | 3 394 | 3 444 | 3 493 | 3 493 |
|  |  |  |  |  |  |
| **2021-22 Budget Policy Decisions** |  |  |  |  |  |
| Implementing legislative agenda – *Electoral Amendment Act 2020* | 0 | 186 | 218 | 0 | 0 |
| ACT Government office accommodation consolidation | 0 | 0 | 44 | 135 | 142 |
|  |  |  |  |  |  |
| **2021-22 Budget Technical Adjustments** |  |  |  |  |  |
| Estimated Outcome | -1 694 | 837 | 0 | 0 | 0 |
| Revised Indexation Parameters | 0 | 6 | 11 | 13 | 108 |
| Revised Superannuation Parameters | 0 | 47 | 48 | 49 | 50 |
| Electoral Services Funding | 0 | 0 | 30 | 681 | 6 147 |
| Transfer of recurrent funding to capital injection | 0 | -380 | 0 | 0 | 0 |
| **2021-22 Budget** | **11 269** | **4 090** | **3 795** | **4 371** | **9 940** |
|  |  |  |  |  |  |

Table 3: Changes to appropriation – Capital Injections, Controlled

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2020-21 Interim Outcome**  **$'000** | **2021-22 Budget**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **2020-21 Budget** | 701 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |
| **2021-22 Budget Technical Adjustments** |  |  |  |  |  |
| Estimated Outcome | -61 | 0 | 0 | 0 | 0 |
| Revised Funding Profile - Better Government - New Electoral Management System | -263 | 263 | 0 | 0 | 0 |
| Transfer of recurrent funding to capital injection | 0 | 380 | 0 | 0 | 0 |
| **2021-22 Budget** | **377** | **643** | **0** | **0** | **0** |

## Financial Statements – Controlled (GGS)

Due to the release of the 2021-22 Budget on 6 October 2021, the 2020-21 Interim Outcome column reflects the interim outcome included in the draft 2020-21 Financial Statements, which were unaudited at the time of finalising these budget statements.

Table 4: ACT Electoral Commission: Operating Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22 Budget**  **$'000** | **Var**  **%** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Revenue** |  |  |  |  |  |  |
| 12 963 | Controlled Recurrent Payments | 11 269 | 4 090 | -64 | 3 795 | 4 371 | 9 940 |
| 25 | Sale of Goods and Services from Contracts with Customers | 54 | 26 | -52 | 26 | 27 | 27 |
| 114 | Grants and Contributions | 284 | 117 | -59 | 120 | 123 | 123 |
| 16 | Investment Revenue | 15 | 16 | 7 | 16 | 16 | 16 |
|  |  |  |  |  |  |  |  |
| **13 118** | **Total Revenue** | **11 622** | **4 249** | **-63** | **3 957** | **4 537** | **10 106** |
|  |  |  |  |  |  |  |  |
|  | **Expenses** |  |  |  |  |  |  |
| 5 814 | Employee Expenses | 3 913 | 2 066 | -47 | 1 698 | 1 999 | 3 237 |
| 571 | Superannuation Expenses | 459 | 304 | -34 | 308 | 341 | 448 |
| 6 729 | Supplies and Services | 6 942 | 1 880 | -73 | 1 951 | 2 197 | 6 421 |
| 341 | Depreciation and Amortisation | 169 | 202 | 20 | 364 | 358 | 337 |
|  |  |  |  |  |  |  |  |
| **13 455** | **Total Expenses** | **11 483** | **4 452** | **-61** | **4 321** | **4 895** | **10 443** |
|  |  |  |  |  |  |  |  |
| **-337** | **Operating Result** | **139** | **-203** | **-246** | **-364** | **-358** | **-337** |
|  |  |  |  |  |  |  |  |
| **-337** | **Total Comprehensive Income** | **139** | **-203** | **-246** | **-364** | **-358** | **-337** |
|  |  |  |  |  |  |  |  |

Table 5: ACT Electoral Commission: Balance Sheet

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget**  **at**  **30/6/21**  **$'000** |  | **2020-21 Interim Outcome at 30/6/21**  **$'000** | **Budget**  **at**  **30/6/22**  **$'000** | **Var**  **%** | **Estimate**  **at**  **30/6/23**  **$'000** | **Estimate**  **at**  **30/6/24**  **$'000** | **Estimate**  **at**  **30/6/25**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Current Assets** |  |  |  |  |  |  |
| 1 086 | Cash and Cash Equivalents | 1 402 | 1 387 | -1 | 1 373 | 1 359 | 1 345 |
| 30 | Receivables | 41 | 39 | -5 | 39 | 39 | 39 |
| 7 | Other Assets | 7 | 7 | - | 7 | 7 | 7 |
|  |  |  |  |  |  |  |  |
| **1 123** | **Total Current Assets** | **1 450** | **1 433** | **-1** | **1 419** | **1 405** | **1 391** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Assets** |  |  |  |  |  |  |
| 40 | Property, Plant and Equipment | 0 | 0 | - | 0 | 0 | 0 |
| 1 565 | Intangible Assets | 277 | 1 091 | 294 | 727 | 369 | 32 |
| 120 | Capital Works in Progress | 1 233 | 861 | -30 | 861 | 861 | 861 |
|  |  |  |  |  |  |  |  |
| **1 725** | **Total Non Current Assets** | **1 510** | **1 952** | **29** | **1 588** | **1 230** | **893** |
|  |  |  |  |  |  |  |  |
| **2 848** | **TOTAL ASSETS** | **2 960** | **3 385** | **14** | **3 007** | **2 635** | **2 284** |
|  |  |  |  |  |  |  |  |
|  | **Current Liabilities** |  |  |  |  |  |  |
| 467 | Payables | 366 | 347 | -5 | 328 | 309 | 290 |
| 546 | Employee Benefits | 609 | 615 | 1 | 620 | 625 | 630 |
|  |  |  |  |  |  |  |  |
| **1 013** | **Total Current Liabilities** | **975** | **962** | **-1** | **948** | **934** | **920** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Liabilities** |  |  |  |  |  |  |
| 36 | Employee Benefits | 35 | 35 | - | 35 | 35 | 35 |
|  |  |  |  |  |  |  |  |
| **36** | **Total Non-Current Liabilities** | **35** | **35** | **-** | **35** | **35** | **35** |
|  |  |  |  |  |  |  |  |
| **1 049** | **TOTAL LIABILITIES** | **1 010** | **997** | **-1** | **983** | **969** | **955** |
|  |  |  |  |  |  |  |  |
| **1 799** | **NET ASSETS** | **1 950** | **2 388** | **22** | **2 024** | **1 666** | **1 329** |
|  | **REPRESENTED BY FUNDS EMPLOYED** | | | | | | |
|  |  |  |  |  |  |  |  |
| 1 799 | Accumulated Funds | 1 950 | 2 388 | 22 | 2 024 | 1 666 | 1 329 |
|  |  |  |  |  |  |  |  |
| **1 799** | **TOTAL FUNDS EMPLOYED** | **1 950** | **2 388** | **22** | **2 024** | **1 666** | **1 329** |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget**  **at**  **30/6/21**  **$'000** |  | **2020-21 Interim Outcome at 30/6/21**  **$'000** | **Budget**  **at**  **30/6/22**  **$'000** | **Var**  **%** | **Estimate**  **at**  **30/6/23**  **$'000** | **Estimate**  **at**  **30/6/24**  **$'000** | **Estimate**  **at**  **30/6/25**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Opening Equity** |  |  |  |  |  |  |
| 1 435 | Opening Accumulated Funds | 1 434 | 1 950 | 36 | 2 388 | 2 024 | 1 666 |
|  |  |  |  |  |  |  |  |
| **1 435** | **Balance at the Start of the Reporting Period** | **1 434** | **1 950** | **36** | **2 388** | **2 024** | **1 666** |
|  |  |  |  |  |  |  |  |
|  | **Comprehensive Income** |  |  |  |  |  |  |
| -337 | Operating Result - Including Economic Flows | 139 | -203 | -246 | -364 | -358 | -337 |
|  |  |  |  |  |  |  |  |
| **-337** | **Total Comprehensive Income** | **139** | **-203** | **-246** | **-364** | **-358** | **-337** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **0** | **Total Movement in Reserves** | **0** | **0** | **-** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
|  | **Transactions Involving Owners Affecting Accumulated Funds** | | | | | | |
| 701 | Capital Injections | 377 | 643 | 71 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |
| **701** | **Total Transactions Involving Owners Affecting Accumulated Funds** | **377** | **643** | **71** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
|  | **Closing Equity** |  |  |  |  |  |  |
| 1 799 | Closing Accumulated Funds | 1 950 | 2 388 | 22 | 2 024 | 1 666 | 1 329 |
|  |  |  |  |  |  |  |  |
| **1 799** | **Balance at the end of the Reporting Period** | **1 950** | **2 388** | **22** | **2 024** | **1 666** | **1 329** |
|  |  |  |  |  |  |  |  |

Table 7: ACT Electoral Commission: Cash Flow Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22 Budget**  **$'000** | **Var**  **%** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  |  | | | | | | |
|  | **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | | | |
|  | **Receipts** |  |  |  |  |  |  |
| 12 963 | Controlled Recurrent Payments | 11 269 | 4 090 | -64 | 3 795 | 4 371 | 9 940 |
| 25 | Sale of Goods and Services from Contracts with Customers | 44 | 25 | -43 | 25 | 26 | 26 |
| 16 | Investment Receipts | 15 | 16 | 7 | 16 | 16 | 16 |
| 0 | Other | 413 | 0 | -100 | 0 | 0 | 0 |
| **13 004** | **Operating Receipts** | **11 741** | **4 131** | **-65** | **3 836** | **4 413** | **9 982** |
|  |  |  |  |  |  |  |  |
|  | **Payments** |  |  |  |  |  |  |
| 5 831 | Employee | 3 850 | 2 080 | -46 | 1 712 | 2 013 | 3 251 |
| 571 | Superannuation | 458 | 303 | -34 | 307 | 340 | 447 |
| 6 615 | Supplies and Services | 3 952 | 1 763 | -55 | 1 831 | 2 074 | 6 298 |
| 0 | Grants and Purchased Services | 2 672 | 0 | -100 | 0 | 0 | 0 |
| 0 | Other | 422 | 0 | -100 | 0 | 0 | 0 |
| **13 017** | **Operating Payments** | **11 354** | **4 146** | **-63** | **3 850** | **4 427** | **9 996** |
|  |  |  |  |  |  |  |  |
| **-13** | **NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES** | **387** | **-15** | **-104** | **-14** | **-14** | **-14** |
|  | **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | |
|  | **Payments** |  |  |  |  |  |  |
| 867 | Purchase of Property, Plant and Equipment | 627 | 643 | 3 | 0 | 0 | 0 |
| **867** | **Investing Payments** | **627** | **643** | **3** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
| **-867** | **NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES** | **-627** | **-643** | **-3** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22 Budget**  **$'000** | **Var**  **%** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | |
|  | **Receipts** |  |  |  |  |  |  |
| 701 | Capital Injections | 377 | 643 | 71 | 0 | 0 | 0 |
| **701** | **Financing Receipts** | **377** | **643** | **71** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
| **701** | **NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES** | **377** | **643** | **71** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
| **-179** | **NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS** | **137** | **-15** | **-111** | **-14** | **-14** | **-14** |
|  |  |  |  |  |  |  |  |
| **1 265** | **CASH AT THE BEGINNING OF REPORTING PERIOD** | **1 265** | **1 402** | **11** | **1 387** | **1 373** | **1 359** |
|  |  |  |  |  |  |  |  |
| **1 086** | **CASH AT THE END OF REPORTING PERIOD** | **1 402** | **1 387** | **-1** | **1 373** | **1 359** | **1 345** |
|  |  |  |  |  |  |  |  |

### Notes to the Controlled Budget Statements

Significant variations are as follows:

***Operating Statement***

* Controlled Recurrent Payments
  + the variance of $1.694 million (13 per cent) between the 2020‑21 Budget and the 2020­21 Interim Outcome is mainly due to the Commission not requiring all of the additional Electoral Services Funding ($3.726 million) provided by the Government to conduct the 2020 ACT Legislative Assembly elections in a COVID-19 safe format, due to lower than anticipated health restrictions during the election period.
  + the decrease of $7.179 million (64 per cent) in the 2021-22 Budget from the 2020‑21 Interim Outcome is consistent with the Commission’s normal election cycle funding profile, with the Commission’s funding requirements reducing in the year after the ACT Legislative Assembly elections have been conducted.
* Employee Expenses
  + the variance of $1.901 million (33 per cent) between the 2020‑21 Budget the 2020­21 Interim Outcome and is mainly due to the Commission not requiring as many staff to conduct the 2020 ACT Legislative Assembly elections in a COVID-19 safe format, due to lower than anticipated health restrictions during the election period.
  + the decrease of $1.847 million (47 per cent) in the 2021-22 Budget from the 2020-21 Interim Outcome is consistent with the Commission’s normal election cycle employee expenses funding profile, with the Commission’s staffing requirements reducing in the year after the ACT Legislative Assembly elections have been conducted.
* Supplies and Services
  + the decrease of $5.062 million (73 per cent) in the 2021-22 Budget compared to the 2020-21 interim outcome is consistent with the Commission’s normal election cycle supplies and services expenses funding profile, with the Commission’s supplies and services expenses reducing in the year after the ACT Legislative Assembly elections have been conducted.

#### Balance Sheet

* Intangible Assets
  + the variance of $1.288 million (82 per cent) between the 2020-21 Budget and the 2020­21 Interim Outcome mainly relates to delays in the enhancement and modernisation of the Commission’s electoral information systems, with components that were not critical to the delivery of the 2020 ACT Legislative Assembly election delayed due to COVID-19.
  + the increase of $0.814 million (294 per cent) in the 2021-22 Budget compared to the 2020-21 Interim Outcome mainly relates to the estimated completion and capitalisation of enhancements and modernisations to the Commission’s electoral information systems that were delayed due to COVID-19.
* Capital Works in Progress
  + the variances between the 2020-21 Budget, 2020-21 Interim Outcome and 2021-22 Budget relate to delays in the modernisation of the Commission’s electoral information systems explained in intangible assets above.

#### 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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# 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.

## 2021­22 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 2021‑22 is protecting our community from the global pandemic and rebuilding our local economy.

## Estimated Employment Level

Table 1: Estimated Employment Level

|  | 2019­20  Actual  Outcome | 2020­21  Budget2 | 2020­21  Interim Outcome | 2021­22  Budget |
| --- | --- | --- | --- | --- |
| **Staffing (FTE)** | 651 | 70 | 701 | 722 |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2020-21 Interim Outcome**  **$'000** | **2021-22 Budget**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |
| **2020-21 Budget** | **13 557** | **14 409** | **14 680** | **14 883** | **14 883** |
|  |  |  |  |  |  |
| **2021-22 Budget Technical Adjustments** |  |  |  |  |  |
| Revised Indexation Parameters | - | 5 | 10 | 10 | 198 |
| Revised Superannuation Parameters | -47 | -124 | -127 | -131 | -129 |
| Treasurers Advance - Termination Payments | 468 | - | - | - | - |
| Revised Wage Parameters – Remuneration Tribunal Outcome | - | 399 | 399 | 399 | 399 |
| **2021-22 Budget** | **13 978** | **14 689** | **14 962** | **15 161** | **15 351** |

## Financial Statements

Due to the release of the 2021‑22 Budget on 6 October 2021, the 2020‑21 Interim Outcome column reflects the interim outcome included in the draft 2020‑21 Financial Statements, which were unaudited at the time of finalising these budget statements.

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020­21 Budget**  **$'000** |  | **2020­21 Interim Outcome $'000** | **2021­22 Budget**  **$'000** | **Var**  **%** | **2022­23 Estimate**  **$'000** | **2023­24 Estimate**  **$'000** | **2024­25 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Revenue** |  |  |  |  |  |  |
| 13 557 | Payment for Expenses on Behalf of the Territory | 13 978 | 14 689 | 5 | 14 962 | 15 161 | 15 351 |
| 1 801 | Grants and Contributions | 1 718 | 1 813 | 6 | 1 858 | 1 908 | 1 912 |
|  |  |  |  |  |  |  |  |
| **15 358** | **Total Revenue** | **15 696** | **16 502** | **5** | **16 820** | **17 069** | **17 263** |
|  |  |  |  |  |  |  |  |
|  | **Expenses** |  |  |  |  |  |  |
| 10 583 | Employee Expenses | 11 492 | 11 507 | .. | 11 736 | 11 889 | 12 039 |
| 1 536 | Superannuation Expenses | 1 389 | 1 525 | 10 | 1 544 | 1 563 | 1 584 |
| 3 295 | Supplies and Services | 2 462 | 3 554 | 44 | 3 636 | 3 719 | 3 748 |
| 50 | Depreciation and Amortisation | 57 | 52 | -9 | 52 | 52 | 52 |
|  |  |  |  |  |  |  |  |
| **15 464** | **Total Expenses** | **15 400** | **16 638** | **8** | **16 968** | **17 223** | **17 423** |
|  |  |  |  |  |  |  |  |
| **-106** | **Operating Surplus/ (Deficit)**1 | **296** | **-136** | **-146** | **-148** | **-154** | **-160** |
| **-106** | **Total Comprehensive Surplus/(Deficit)**1 | **296** | **-136** | **-146** | **-148** | **-154** | **-160** |

Note:

1. In all years the negative operating surplus/(deficit) and total comprehensive income/(deficit) reflect the impact of depreciation and the forecast movement in employee entitlements. The 2020‑21 positive result reflects the timing of accessing EBT appropriation towards the end of the financial year.

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget**  **at**  **30/6/21**  **$'000** |  | **Interim Outcome at**  **30/6/21**  **$'000** | **Budget**  **at**  **30/6/22**  **$'000** | **Var**  **%** | **Estimate**  **at**  **30/6/23**  **$'000** | **Estimate**  **at**  **30/6/24**  **$'000** | **Estimate**  **at**  **30/6/25**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Current Assets** |  |  |  |  |  |  |
| 197 | Cash | 541 | 341 | -37 | 341 | 341 | 341 |
| 0 | Receivables | 27 | 27 | - | 27 | 27 | 27 |
|  |  |  |  |  |  |  |  |
| **197** | **Total Current Assets** | **568** | **368** | **-35** | **368** | **368** | **368** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Assets** |  |  |  |  |  |  |
| 206 | Plant and Equipment | 210 | 366 | 74 | 318 | 265 | 212 |
| 11 | Intangible Assets | 13 | 4 | -69 | 2 | 2 | 2 |
|  |  |  |  |  |  |  |  |
| **217** | **Total Non Current Assets** | **223** | **370** | **66** | **320** | **267** | **214** |
|  |  |  |  |  |  |  |  |
| **414** | **TOTAL ASSETS** | **791** | **738** | **-7** | **688** | **635** | **582** |
|  |  |  |  |  |  |  |  |
|  | **Current Liabilities** |  |  |  |  |  |  |
| 89 | Payables | 118 | 121 | 3 | 127 | 130 | 133 |
| 1 620 | Employee Benefits | 1 559 | 1 633 | 5 | 1 721 | 1 815 | 1 915 |
|  |  |  |  |  |  |  |  |
| **1 709** | **Total Current Liabilities** | **1 677** | **1 754** | **5** | **1 848** | **1 945** | **2 048** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Liabilities** |  |  |  |  |  |  |
| 40 | Employee Benefits | 47 | 53 | 13 | 57 | 61 | 65 |
|  |  |  |  |  |  |  |  |
| **40** | **Non-Current Liabilities** | **47** | **53** | **13** | **57** | **61** | **65** |
|  |  |  |  |  |  |  |  |
| **1 749** | **TOTAL LIABILITIES** | **1 724** | **1 807** | **5** | **1 905** | **2 006** | **2 113** |
|  |  |  |  |  |  |  |  |
| **-1 335** | **NET ASSETS** | **-933** | **-1 069** | **-15** | **-1 217** | **-1 371** | **-1 531** |
|  |  |  |  |  |  |  |  |
|  | **REPRESENTED BY FUNDS EMPLOYED** | | | | | | |
|  |  |  |  |  |  |  |  |
| -1 336 | Accumulated Funds | -934 | -1 070 | -15 | -1 218 | -1 372 | -1 532 |
| 1 | Asset Revaluation Surplus | 1 | 1 | - | 1 | 1 | 1 |
|  |  |  |  |  |  |  |  |
| **-1 335** | **TOTAL FUNDS EMPLOYED** | **-933** | **-1 069** | **-15** | **-1 217** | **-1 371** | **-1 531** |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget**  **at**  **30/6/21**  **$'000** |  | **Interim Outcome at**  **30/6/21**  **$'000** | **Budget**  **at**  **30/6/22**  **$'000** | **Var**  **%** | **Estimate**  **at**  **30/6/23**  **$'000** | **Estimate**  **at**  **30/6/24**  **$'000** | **Estimate**  **at**  **30/6/25**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Opening Equity** |  |  |  |  |  |  |
| -1 230 | Opening Accumulated Funds | -1 230 | -934 | 24 | -1 070 | -1 218 | -1 372 |
| 1 | Opening Asset Revaluation Surplus | 1 | 1 | - | 1 | 1 | 1 |
|  |  |  |  |  |  |  |  |
| **-1 229** | **Balance at the Start of the Reporting Period** | **-1 229** | **-933** | **24** | **-1 069** | **-1 217** | **-1 371** |
|  |  |  |  |  |  |  |  |
|  | **Comprehensive Income** |  |  |  |  |  |  |
| -106 | Operating Surplus/(Deficit) | 296 | -136 | -146 | -148 | -154 | -160 |
|  |  |  |  |  |  |  |  |
| **-106** | **Total Comprehensive Income** | **296** | **-136** | **-146** | **-148** | **-154** | **-160** |
|  |  |  |  |  |  |  |  |
| **0** | **Total Movement in Reserves** | **0** | **0** | **-** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
|  | **Closing Equity** |  |  |  |  |  |  |
| -1 336 | Closing Accumulated Funds | -934 | -1 070 | -15 | -1 218 | -1 372 | -1 532 |
| 1 | Closing Asset Revaluation Surplus | 1 | 1 | - | 1 | 1 | 1 |
|  |  |  |  |  |  |  |  |
| **-1 335** | **Balance at the end of the Reporting Period** | **-933** | **-1 069** | **-15** | **-1 217** | **-1 371** | **-1 531** |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22 Budget**  **$'000** | **Var**  **%** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | | | |
|  | **Receipts** |  |  |  |  |  |  |
| 13 557 | Payment for Expenses on Behalf of the Territory | 13 978 | 14 689 | 5 | 14 962 | 15 161 | 15 351 |
| 103 | Other | 54 | 103 | 91 | 103 | 103 | 103 |
| **13 660** | **Operating Receipts** | **14 032** | **14 792** | **5** | **15 065** | **15 264** | **15 454** |
|  |  |  |  |  |  |  |  |
|  | **Payments** |  |  |  |  |  |  |
| 10 555 | Employee | 11 495 | 11 452 | .. | 11 669 | 11 816 | 11 960 |
| 1 536 | Superannuation | 1 382 | 1 525 | 10 | 1 544 | 1 563 | 1 584 |
| 1 466 | Supplies and Services | 749 | 1 712 | 129 | 1 749 | 1 782 | 1 807 |
| 103 | Other | 62 | 103 | 66 | 103 | 103 | 103 |
| **13 660** | **Operating Payments** | **13 688** | **14 792** | **8** | **15 065** | **15 264** | **15 454** |
|  |  |  |  |  |  |  |  |
| **0** | **NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES** | **344** | **0** | **-100** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
|  | **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | |
|  | **Payments** |  |  |  |  |  |  |
| 0 | Purchase of Plant and Equipment | 0 | 200 | # | 0 | 0 | 0 |
| **0** | **Investing Payments** | **0** | **200** | **#** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
| **0** | **NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES** | **0** | **-200** | **#** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
| **0** | **NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS** | **344** | **-200** | **-158** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
| **197** | **CASH AT THE BEGINNING OF REPORTING PERIOD** | **197** | **541** | **175** | **341** | **341** | **341** |
|  |  |  |  |  |  |  |  |
| **197** | **CASH AT THE END OF REPORTING PERIOD** | **541** | **341** | **-37** | **341** | **341** | **341** |
|  |  |  |  |  |  |  |  |

### Notes to the Territorial Budget Statements

Significant variations are as follows:

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

* Employee Expenses: the increase of $0.909 million in the 2020­21 Interim Outcome from the original budget largely reflects termination payments following the 2020 election.
* Supplies and Services: the decrease of $0.833 million in the 2020­21 Interim Outcome from the original budget and the increase of $1.092 million in the 2021­22 Budget from the 2020­21 Interim Outcome largely reflect general administrative and travel expenditure being reduced in 2020‑21 due to COVID‑19 restrictions.

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

* Cash and Equivalents: the increase of $0.344 million in the 2020­21 Interim Outcome from the original budget is mainly due to the timing of cashflows around the end of the financial year.

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

Variations for these statements are explained in the notes above.

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# 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.

## 2021-22 Priorities

Priorities for the Commission in 2021-22 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

|  | 2019-20  Actual  Outcome | 2020-21  Budget | 2020-21  Interim  Outcome | 2021-22  Budget |
| --- | --- | --- | --- | --- |
| **Staffing (FTE)** | 7.6 | 13.4 | 16.61 | 19.82 |

Notes:

1. The variance of 3.2 FTE between the 2020-21 Budget and the 2020-21 Interim Outcome is mainly due to responsibility for assessing and managing Public Interest Disclosures (PIDs) transferring to the Commission in March 2021 and 3 FTE being engaged to manage this function.
2. The variance of 3.2 FTE between the 2020-21 Interim Outcome and the 2021-22 Budget relates to additional funding provided by the ACT Government to the Commission to enhance the Commission’s ability to discharge its legislative responsibilities.

## Changes to Appropriation

Table 2: Changes to appropriation – Controlled Recurrent Payments

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2020-21 Interim Outcome**  **$'000** | **2021-22 Budget**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **2020-21 Budget** | 4 087 | 4 171 | 4 216 | 4 264 | 4 264 |
|  |  |  |  |  |  |
| **2021-22 Budget Policy Decisions** |  |  |  |  |  |
| Maintaining accountability and transparency of government | 0 | 1 824 | 2 018 | 2 044 | 2 072 |
|  |  |  |  |  |  |
| **2021-22 Budget Technical Adjustments** |  |  |  |  |  |
| Controlled Recurrent Payments Rollover | -260 | 260 | 0 | 0 | 0 |
| Revised Indexation Parameters | 0 | 10 | 14 | 15 | 82 |
| Revised Superannuation Parameters | 0 | 23 | 21 | 21 | 21 |
| Transfer Inspector Funding to Chief Minister, Treasury and Economic Development Directorate | 0 | -100 | -103 | -105 | -108 |
|  |  |  |  |  |  |
| **2021-22 Budget** | **3 827** | **6 188** | **6 166** | **6 239** | **6 331** |

Table 3: Changes to appropriation – Capital Injections, Controlled

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2020-21 Interim Outcome**  **$'000** | **2021-22 Budget**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **2020-21 Budget** | 1 140 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |
| **2021-22 Budget Policy Decisions** |  |  |  |  |  |
| Maintaining accountability and transparency of government | 0 | 390 | 731 | 0 | 0 |
|  |  |  |  |  |  |
| **2021-22 Budget** | **1 140** | **390** | **731** | **0** | **0** |

## Financial Statements – Controlled (GGS)

Due to the release of the 2021-22 Budget on 6 October 2021, the 2020-21 Interim Outcome column reflects the interim outcome included in the draft 2020‑21 Financial Statements, which were unaudited at the time of finalising these budget statements.

Table 4: ACT Integrity Commission: Operating Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22 Budget**  **$'000** | **Var**  **%** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Revenue** |  |  |  |  |  |  |
| 4 087 | Controlled Recurrent Payments | 3 827 | 6 188 | 62 | 6 166 | 6 239 | 6 331 |
| 0 | Grants and Contributions | 731 | 0 | -100 | 0 | 0 | 0 |
| 0 | Investment Revenue | 5 | 0 | -100 | 0 | 0 | 0 |
| 0 | Other Revenue | 6 | 0 | -100 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |
| **4 087** | **Total Revenue** | **4 569** | **6 188** | **35** | **6 166** | **6 239** | **6 331** |
|  |  |  |  |  |  |  |  |
|  | **Expenses** |  |  |  |  |  |  |
| 1 943 | Employee Expenses | 2 232 | 2 905 | 30 | 3 013 | 3 056 | 3 094 |
| 197 | Superannuation Expenses | 226 | 314 | 39 | 324 | 328 | 332 |
| 1 880 | Supplies and Services | 1 446 | 2 771 | 92 | 2 523 | 2 568 | 2 618 |
| 267 | Depreciation and Amortisation | 240 | 400 | 67 | 612 | 695 | 695 |
| 0 | Borrowing Costs | 1 | 14 | # | 29 | 22 | 15 |
|  |  |  |  |  |  |  |  |
| **4 287** | **Total Expenses** | **4 145** | **6 404** | **54** | **6 501** | **6 669** | **6 754** |
|  |  |  |  |  |  |  |  |
| **-200** | **Operating Result** | **424** | **-216** | **-151** | **-335** | **-430** | **-423** |
|  |  |  |  |  |  |  |  |
| **-200** | **Total Comprehensive Income** | **424** | **-216** | **-151** | **-335** | **-430** | **-423** |
|  |  |  |  |  |  |  |  |

Table 5: ACT Integrity Commission: Balance Sheet

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget**  **at**  **30/6/21**  **$'000** |  | **2020-21 Interim Outcome at 30/6/21**  **$'000** | **Budget**  **at**  **30/6/22**  **$'000** | **Var**  **%** | **Estimate**  **at**  **30/6/23**  **$'000** | **Estimate**  **at**  **30/6/24**  **$'000** | **Estimate**  **at**  **30/6/25**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Current Assets** |  |  |  |  |  |  |
| 1 118 | Cash and Cash Equivalents | 594 | 594 | - | 594 | 594 | 594 |
| 13 | Receivables | 46 | 46 | - | 46 | 46 | 46 |
| 0 | Other Assets | 73 | 73 | - | 73 | 73 | 73 |
|  |  |  |  |  |  |  |  |
| **1 131** | **Total Current Assets** | **713** | **713** | **-** | **713** | **713** | **713** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Assets** |  |  |  |  |  |  |
| 2 463 | Property, Plant and Equipment | 2 363 | 3 090 | 31 | 3 106 | 2 523 | 1 940 |
| 0 | Intangible Assets | 97 | 196 | 102 | 580 | 468 | 356 |
| 0 | Capital Works in Progress | 101 | 283 | 180 | 2 | 2 | 2 |
|  |  |  |  |  |  |  |  |
| **2 463** | **Total Non Current Assets** | **2 561** | **3 569** | **39** | **3 688** | **2 993** | **2 298** |
|  |  |  |  |  |  |  |  |
| **3 594** | **TOTAL ASSETS** | **3 274** | **4 282** | **31** | **4 401** | **3 706** | **3 011** |
|  |  |  |  |  |  |  |  |
|  | **Current Liabilities** |  |  |  |  |  |  |
| 895 | Payables | 295 | 295 | - | 295 | 295 | 295 |
| 20 | Lease Liabilities | 20 | 210 | 950 | 199 | 206 | 213 |
| 134 | Employee Benefits | 373 | 373 | - | 373 | 374 | 375 |
|  |  |  |  |  |  |  |  |
| **1 049** | **Total Current Liabilities** | **688** | **878** | **28** | **867** | **875** | **883** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Liabilities** |  |  |  |  |  |  |
| 38 | Lease Liabilities | 17 | 728 | # | 529 | 323 | 110 |
| 6 | Employee Benefits | 43 | 43 | - | 43 | 43 | 43 |
| 602 | Other Provisions | 0 | -67 | # | -134 | -201 | -268 |
|  |  |  |  |  |  |  |  |
| **646** | **Non-Current Liabilities** | **60** | **704** | **#** | **438** | **165** | **-115** |
|  |  |  |  |  |  |  |  |
| **1 695** | **TOTAL LIABILITIES** | **748** | **1 582** | **111** | **1 305** | **1 040** | **768** |
|  |  |  |  |  |  |  |  |
| **1 899** | **NET ASSETS** | **2 526** | **2 700** | **7** | **3 096** | **2 666** | **2 243** |
|  | **REPRESENTED BY FUNDS EMPLOYED** | | | | | | |
|  |  |  |  |  |  |  |  |
| 1 899 | Accumulated Funds | 2 526 | 2 700 | 7 | 3 096 | 2 666 | 2 243 |
|  |  |  |  |  |  |  |  |
| **1 899** | **TOTAL FUNDS EMPLOYED** | **2 526** | **2 700** | **7** | **3 096** | **2 666** | **2 243** |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget**  **at**  **30/6/21**  **$'000** |  | **2020-21 Interim Outcome at 30/6/21**  **$'000** | **Budget**  **at**  **30/6/22**  **$'000** | **Var**  **%** | **Estimate**  **at**  **30/6/23**  **$'000** | **Estimate**  **at**  **30/6/24**  **$'000** | **Estimate**  **at**  **30/6/25**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Opening Equity** |  |  |  |  |  |  |
| 959 | Opening Accumulated Funds | 962 | 2 526 | 163 | 2 700 | 3 096 | 2 666 |
|  |  |  |  |  |  |  |  |
| **959** | **Balance at the Start of the Reporting Period** | **962** | **2 526** | **163** | **2 700** | **3 096** | **2 666** |
|  |  |  |  |  |  |  |  |
|  | **Comprehensive Income** |  |  |  |  |  |  |
| -200 | Operating Result - Including Economic Flows | 424 | -216 | -151 | -335 | -430 | -423 |
|  |  |  |  |  |  |  |  |
| **-200** | **Total Comprehensive Income** | **424** | **-216** | **-151** | **-335** | **-430** | **-423** |
|  |  |  |  |  |  |  |  |
|  | **Transactions Involving Owners Affecting Accumulated Funds** | | | | | | |
| 1 140 | Capital Injections | 1 140 | 390 | -66 | 731 | 0 | 0 |
|  |  |  |  |  |  |  |  |
| **1 140** | **Total Transactions Involving Owners Affecting Accumulated Funds** | **1 140** | **390** | **-66** | **731** | **0** | **0** |
|  |  |  |  |  |  |  |  |
|  | **Closing Equity** |  |  |  |  |  |  |
| 1 899 | Closing Accumulated Funds | 2 526 | 2 700 | 7 | 3 096 | 2 666 | 2 243 |
|  |  |  |  |  |  |  |  |
| **1 899** | **Balance at the end of the Reporting Period** | **2 526** | **2 700** | **7** | **3 096** | **2 666** | **2 243** |
|  |  |  |  |  |  |  |  |

Table 7: ACT Integrity Commission: Cash Flow Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22 Budget**  **$'000** | **Var**  **%** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  | **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | | | |
|  | **Receipts** |  |  |  |  |  |  |
| 4 087 | Controlled Recurrent Payments | 3 827 | 6 188 | 62 | 6 166 | 6 239 | 6 331 |
| 0 | Investment Receipts | 5 | 0 | -100 | 0 | 0 | 0 |
| 669 | Other | 1 069 | 0 | -100 | 0 | 0 | 0 |
| **4 756** | **Operating Receipts** | **4 901** | **6 188** | **26** | **6 166** | **6 239** | **6 331** |
|  |  |  |  |  |  |  |  |
|  | **Payments** |  |  |  |  |  |  |
| 1 943 | Employee | 2 032 | 2 905 | 43 | 3 013 | 3 055 | 3 093 |
| 197 | Superannuation | 226 | 314 | 39 | 324 | 328 | 332 |
| 1 947 | Supplies and Services | 1 794 | 2 120 | 18 | 1 758 | 1 772 | 1 809 |
| 0 | Interest Expenses | 0 | 14 | # | 29 | 22 | 15 |
| 0 | Other | 0 | 738 | # | 850 | 863 | 876 |
| **4 087** | **Operating Payments** | **4 052** | **6 091** | **50** | **5 974** | **6 040** | **6 125** |
| **669** | **NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES** | **849** | **97** | **-89** | **192** | **199** | **206** |
|  | **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | |
|  | **Payments** |  |  |  |  |  |  |
| 1 809 | Purchase of Property, Plant and Equipment | 2 492 | 390 | -84 | 731 | 0 | 0 |
| **1 809** | **Investing Payments** | **2 492** | **390** | **-84** | **731** | **0** | **0** |
|  |  |  |  |  |  |  |  |
| **-1 809** | **NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES** | **-2 492** | **-390** | **84** | **-731** | **0** | **0** |
|  | **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | |
|  | **Receipts** |  |  |  |  |  |  |
| 1 140 | Capital Injections | 1 140 | 390 | -66 | 731 | 0 | 0 |
| **1 140** | **Financing Receipts** | **1 140** | **390** | **-66** | **731** | **0** | **0** |
|  |  |  |  |  |  |  |  |
| 0 | Repayment of Lease Liabilities - Principal | 21 | 97 | 362 | 192 | 199 | 206 |
|  |  |  |  |  |  |  |  |
| **1 140** | **NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES** | **1 119** | **293** | **-74** | **539** | **-199** | **-206** |
|  |  |  |  |  |  |  |  |
| **0** | **NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS** | **-524** | **0** | **100** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
| **1 118** | **CASH AT THE BEGINNING OF REPORTING PERIOD** | **1 118** | **594** | **-47** | **594** | **594** | **594** |
|  |  |  |  |  |  |  |  |
| **1 118** | **CASH AT THE END OF REPORTING PERIOD** | **594** | **594** | **-** | **594** | **594** | **594** |
|  |  |  |  |  |  |  |  |

### Notes to the Controlled Budget Statements

Significant variations are as follows:

***Operating Statement***

* Controlled Recurrent Payments
* the increase of $2.361 million (62 per cent) in the 2021-22 Budget from the 2020-21 Interim Outcome mainly relates to:
  + additional funding provided by the ACT Government to fund staff engaged for the Public Interest Disclosures (PIDs) assessment and management function that was transferred to the Commission in March 2021; and
  + funding for additional staff and resources that are critical for the Commission to discharge its legislative responsibilities.
* Grants and Contributions
* the variance of $0.731 million between in the 2020-21 Budget and the 2020-21 Interim Outcome mainly relates to a cash payment received from the building owner of the Commission's new office in Kingston. This payment was received as a contribution towards the cost of the office fit-out and was in lieu of a rent-free period.
* Employee Expenses
* the increase of $0.673 million (30 per cent) in the 2021-22 Budget from the 2020-21 Interim Outcome relates to additional funding provided by the ACT Government to support the recruitment and ongoing employment of 6.4 employees. These additional employees will allow the Commission to perform the PIDs function that was transferred to the Commission in March 2021 and enhance the Commission’s ability to discharge its other legislative responsibilities.
* Supplies and Services
* the variance of $0.434 million (23 per cent) between in the 2020-21 Budget and the 2020-21 Interim Outcome mainly relates to the Commission only being in its second year of operation and not operating at full capacity for the entire year.
* the increase of $1.325 million (92 per cent) in the 2021-22 Budget from the 2020-21 Interim Outcome is mainly due to the Commission needing to establish an IT operating environment separate from ACT Government Shared Service ICT and other resources critical to the Commission discharging its legislative responsibilities.

***Balance Sheet***

* Cash and Cash Equivalents
* the variance of $0.524 million (47 per cent) between the 2020-21 Budget and the 2020-21 Interim Outcome mainly relates to payments from investing in the fit out of the Commission’s office in Kingston.
* Property, Plant and Equipment
* the increase of $0.727 million (31 per cent) in the 2021-22 Budget from the 2020-21 Interim Outcome mainly relates to the Commission investing in additional technology and infrastructure critical to the Commission discharging its legislative responsibilities.
* Payables
* the variance of $0.600 million (67 per cent) between the 2020-21 Budget and the 2020-21 Interim Outcome mainly relates to the payment of the Commission’s office fit out costs.
* Lease Liabilities
* the increase of $0.901 million in the 2021-22 Budget from the 2020-21 Interim Outcome mainly relates to the Commission leasing equipment required to establish an IT operating environment separate from ACT Government Shared Service ICT.
* Other Provisions
* the variance of $0.601 million relates to a cash payment received from the building owner of the Commission's new office in Kingston for the office fit-out and was in lieu of a rent-free period. This payment has been included as grants and contributions revenue.

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

Variations in these statements are explained in the notes above.

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# AUDITOR-GENERAL

## Purpose

The ACT Auditor-General (Auditor-General) is an independent Officer of the 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, evidence-based audit reports to the ACT Legislative Assembly and ACT community.

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

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

## 2021-22 Priorities

The main priorities of the ACT Audit Office for 2021-22 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

|  | 2019-20  Actual  Outcome | 2020-21  Budget | 2020-21  Interim  Outcome | 2021-22  Budget |
| --- | --- | --- | --- | --- |
| **Staffing (FTE)** | 44 | 44 | 451 | 452 |

Notes:

1. The 2020-21 interim outcome exceeded the budget mainly due to additional staff required to backfill staff on leave.
2. The 2021-22 Budget reflects the permanent staffing level.

## Strategic Objectives

#### Business and Corporate Strategies

The Audit Office will be operating under its *Strategic Plan 2019-2022*. This plan is supported by individual plans for performance audit, financial audit and professional services to complete the significant activities for 2021-22.

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

* completion of audits efficiently and effectively in accordance with professional auditing requirements;
* provision of informative and evidence-based reports on the results of the performance audits and financial audits to the ACT Legislative Assembly;
* provision of advice and briefings to ACT Legislative Assembly committees, including the Standing Committee on Public Accounts; and
* improvement in performance by:
* continually working on measures to improve the ACT Audit Office’s financial operating position;
* 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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2020-21 Interim Outcome**  **$'000** | **2021-22 Budget**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **2020-21 Budget** | 3 546 | 3 519 | 3 496 | 3 502 | 3 363 |
|  |  |  |  |  |  |
| **2021-22 Budget Policy Decisions** |  |  |  |  |  |
| Maintaining accountability and transparency of government | 0 | 500 | 572 | 572 | 572 |
|  |  |  |  |  |  |
| **2021-22 Budget Technical Adjustments** |  |  |  |  |  |
| Estimated outcome and flow on impacts | 0 | -8 | 0 | 0 | 0 |
| Revised Indexation Parameters | 0 | 7 | 12 | 12 | 2 |
| Revised Superannuation Parameters | 0 | 40 | 40 | 39 | 40 |
|  |  |  |  |  |  |
| **2021-22 Budget** | **3 546** | **4 058** | **4 120** | **4 125** | **3 977** |

## Financial Statements – Controlled (GGS)

Due to the release of the 2021-22 Budget on 6 October 2021, the 2020-21 Interim Outcome column reflects the interim outcome included in the draft 2020-21 Financial Statements, which were unaudited at the time of finalising these budget statements.

Table 3: Auditor-General: Operating Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22 Budget**  **$'000** | **Var**  **%** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Revenue** |  |  |  |  |  |  |
| 3 546 | Controlled Recurrent Payments | 3 546 | 4 058 | 14 | 4 120 | 4 125 | 3 977 |
| 4 951 | Sale of Goods and Services from Contracts with Customers | 5 738 | 5 685 | -1 | 6 286 | 6 478 | 6 673 |
| 41 | Grants and Contributions | 50 | 44 | -12 | 45 | 46 | 47 |
| 0 | Investment Revenue | 17 | 15 | -12 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |
| **8 538** | **Total Revenue** | **9 351** | **9 802** | **5** | **10 451** | **10 649** | **10 697** |
|  |  |  |  |  |  |  |  |
|  | **Expenses** |  |  |  |  |  |  |
| 6 272 | Employee Expenses | 5 690 | 6 663 | 17 | 6 951 | 7 020 | 7 089 |
| 753 | Superannuation Expenses | 849 | 873 | 3 | 911 | 920 | 930 |
| 2 133 | Supplies and Services | 2 111 | 2 301 | 9 | 2 397 | 2 423 | 2 448 |
| 27 | Depreciation and Amortisation | 41 | 72 | 76 | 75 | 76 | 77 |
|  |  |  |  |  |  |  |  |
| **9 185** | **Total Expenses** | **8 691** | **9 909** | **14** | **10 334** | **10 439** | **10 544** |
|  |  |  |  |  |  |  |  |
| **-647** | **Operating Result** | **660** | **-107** | **-116** | **117** | **210** | **153** |
|  |  |  |  |  |  |  |  |
| **-647** | **Total Comprehensive Income** | **660** | **-107** | **-116** | **117** | **210** | **153** |
|  |  |  |  |  |  |  |  |

Table 4: Auditor-General: Balance Sheet

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget**  **at**  **30/6/21**  **$'000** |  | **Interim Outcome at 30/6/21**  **$'000** | **Budget**  **at**  **30/6/22**  **$'000** | **Var**  **%** | **Estimate**  **at**  **30/6/23**  **$'000** | **Estimate**  **at**  **30/6/24**  **$'000** | **Estimate**  **at**  **30/6/25**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Current Assets** |  |  |  |  |  |  |
| 13 | Cash and Cash Equivalents | 1 693 | 2 069 | 22 | 2 416 | 3 248 | 3 282 |
| 2 251 | Receivables | 1 863 | 2 260 | 21 | 2 496 | 2 570 | 2 647 |
| 40 | Other Assets | 47 | 40 | -15 | 40 | 40 | 40 |
|  |  |  |  |  |  |  |  |
| **2 304** | **Total Current Assets** | **3 603** | **4 369** | **21** | **4 952** | **5 858** | **5 969** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Assets** |  |  |  |  |  |  |
| 10 | Property, Plant and Equipment | 10 | -6 | -160 | 10 | 10 | 10 |
|  |  |  |  |  |  |  |  |
| **10** | **Total Non Current Assets** | **10** | **-6** | **-160** | **10** | **10** | **10** |
|  |  |  |  |  |  |  |  |
| **2 314** | **TOTAL ASSETS** | **3 613** | **4 363** | **21** | **4 962** | **5 868** | **5 979** |
|  |  |  |  |  |  |  |  |
|  | **Current Liabilities** |  |  |  |  |  |  |
| 159 | Payables | 462 | 358 | -23 | 164 | 164 | 24 |
| 2 153 | Employee Benefits | 1 829 | 2 754 | 51 | 3 373 | 4 009 | 4 096 |
|  |  |  |  |  |  |  |  |
| **2 312** | **Total Current Liabilities** | **2 291** | **3 112** | **36** | **3 537** | **4 173** | **4 120** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Liabilities** |  |  |  |  |  |  |
| 210 | Employee Benefits | 206 | 266 | 29 | 323 | 383 | 394 |
| 10 | Other Liabilities | 24 | 0 | -100 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |
| **220** | **Non-Current Liabilities** | **230** | **266** | **16** | **323** | **383** | **394** |
|  |  |  |  |  |  |  |  |
| **2 532** | **TOTAL LIABILITIES** | **2 521** | **3 378** | **34** | **3 860** | **4 556** | **4 514** |
|  |  |  |  |  |  |  |  |
| **-218** | **NET ASSETS** | **1 092** | **985** | **-10** | **1 102** | **1 312** | **1 465** |
|  | **REPRESENTED BY FUNDS EMPLOYED** | | | | | | |
|  |  |  |  |  |  |  |  |
| -502 | Accumulated Funds | 808 | 701 | -13 | 818 | 1 028 | 1 181 |
| 284 | Asset Revaluation Surplus | 284 | 284 | - | 284 | 284 | 284 |
|  |  |  |  |  |  |  |  |
| **-218** | **TOTAL FUNDS EMPLOYED** | **1 092** | **985** | **-10** | **1 102** | **1 312** | **1 465** |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget**  **at**  **30/6/21**  **$'000** |  | **Interim Outcome at 30/6/21**  **$'000** | **Budget**  **at**  **30/6/22**  **$'000** | **Var**  **%** | **Estimate**  **at**  **30/6/23**  **$'000** | **Estimate**  **at**  **30/6/24**  **$'000** | **Estimate**  **at**  **30/6/25**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Opening Equity** |  |  |  |  |  |  |
| 145 | Opening Accumulated Funds | 148 | 808 | 446 | 701 | 818 | 1 028 |
| 284 | Opening Asset Revaluation Reserve | 284 | 284 | - | 284 | 284 | 284 |
|  |  |  |  |  |  |  |  |
| **429** | **Balance at the Start of the Reporting Period** | **432** | **1 092** | **153** | **985** | **1 102** | **1 312** |
|  |  |  |  |  |  |  |  |
|  | **Comprehensive Income** |  |  |  |  |  |  |
| -647 | Operating Result | 660 | -107 | -116 | 117 | 210 | 153 |
|  |  |  |  |  |  |  |  |
| **-647** | **Total Comprehensive Income** | **660** | **-107** | **-116** | **117** | **210** | **153** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **0** | **Total Movement in Reserves** | **0** | **0** | **-** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
|  | **Transactions Involving Owners Affecting Accumulated Funds** | | | | | | |
|  |  |  |  |  |  |  |  |
| **0** | **Total Transactions Involving Owners Affecting Accumulated Funds** | **0** | **0** | **-** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
|  | **Closing Equity** |  |  |  |  |  |  |
| -502 | Closing Accumulated Funds | 808 | 701 | -13 | 818 | 1 028 | 1 181 |
| 284 | Closing Asset Revaluation Reserve | 284 | 284 | - | 284 | 284 | 284 |
|  |  |  |  |  |  |  |  |
| **-218** | **Balance at the end of the Reporting Period** | **1 092** | **985** | **-10** | **1 102** | **1 312** | **1 465** |
|  |  |  |  |  |  |  |  |

Table 6: Auditor-General: Cash Flow Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22 Budget**  **$'000** | **Var**  **%** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | | | |
|  | **Receipts** |  |  |  |  |  |  |
| 3 546 | Controlled Recurrent Payments | 3 546 | 4 058 | 14 | 4 120 | 4 125 | 3 977 |
| 4 753 | Sale of Goods and Services from Contracts with Customers | 5 851 | 5 686 | -3 | 6 245 | 6 439 | 6 573 |
| 0 | Investment Receipts | 0 | 15 | # | 0 | 0 | 0 |
| 502 | Other | 520 | 242 | -53 | 250 | 254 | 261 |
| **8 801** | **Operating Receipts** | **9 917** | **10 001** | **1** | **10 615** | **10 818** | **10 811** |
|  |  |  |  |  |  |  |  |
|  | **Payments** |  |  |  |  |  |  |
| 5 815 | Employee | 5 732 | 5 997 | 5 | 6 442 | 6 377 | 6 817 |
| 754 | Superannuation | 848 | 873 | 3 | 912 | 924 | 934 |
| 2 553 | Supplies and Services | 2 057 | 2 554 | 24 | 2 641 | 2 424 | 2 757 |
| 263 | Other | 184 | 201 | 9 | 273 | 261 | 269 |
| **9 385** | **Operating Payments** | **8 821** | **9 625** | **9** | **10 268** | **9 986** | **10 777** |
|  |  |  |  |  |  |  |  |
| **-584** | **NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES** | **1 096** | **376** | **-66** | **347** | **832** | **34** |
|  |  |  |  |  |  |  |  |
| **-584** | **NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS** | **1 096** | **376** | **-66** | **347** | **832** | **34** |
|  |  |  |  |  |  |  |  |
| **597** | **CASH AT THE BEGINNING OF REPORTING PERIOD** | **597** | **1 693** | **184** | **2 069** | **2 416** | **3 248** |
|  |  |  |  |  |  |  |  |
| **13** | **CASH AT THE END OF REPORTING PERIOD** | **1 693** | **2 069** | **22** | **2 416** | **3 248** | **3 282** |
|  |  |  |  |  |  |  |  |

### Notes to the Controlled Budget Statements

Significant variations are explained below.

*Estimated Employment Level*

* The 2020-21 Interim Outcome exceeded the budget mainly due to additional staff required to backfill staff on leave.
* The 2021-22 Budget reflects the permanent staffing level.

#### Operating Statement

* Employee and Superannuation Expenses
* The 2020-21 Interim Outcome is less than the 2020-21 Budget by $0.485 million. This was mainly due to the higher than budgeted take up of annual and long service leave by the staff.
* The increase of $0.996 million in the 2021-22 Budget from the 2020-21 Interim Outcome reflects the usual annual and long service leave expenses, staffing level change as a result of the full year impact of the establishment changes and pay increases under the new Enterprise Agreement.
* Supplies and Services
* The 2020-21 Interim Outcome was on target with the 2020-21 Budget.
* The increase of $0.191 million in the 2021-22 Budget from the 2020-21 Interim Outcome reflects the higher budgeted contractor and consultants expenditure to enable the Office to deliver the agreed services.

Balance Sheet

* The increase in 2021-22 Cash and Cash Equivalents compared to 2020-21 Interim Outcome by $0.376 million is mainly due to the decrease in operating deficit in 2021­22.

Statement of Changes in Equity

* The decrease in 2021-22 Equity compared to 2020-21 Interim Outcome by $0.107 million is mainly due to the estimated operating deficit in 2021-22.

Cash Flow Statement

* The increase in estimated 2021-22 Closing Cash Balance compared to 2020-21 Interim Outcome by $0.376 million is mainly due to the better operating performance.

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.

2021-22 Priorities

Priorities for the Office in 2021-22 include to:

* develop, in consultation with staff, the 2022-2025 strategic plan for the Office;
* negotiate and implement a new enterprise bargaining agreement for staff;
* consider recommendations from the external review of the Committee support function;
* continue the implementation of the digital transformation of the Assembly’s business processes; and
* finalise the assessment and treatment of the Assembly’s archived records and develop an associated digitisation strategy.

Estimated Employment Level

Table 1: Estimated Employment Level

|  | 2019-20  Actual  Outcome | 2020-21  Budget | 2020-21  Interim  Outcome | 2021-22  Budget |
| --- | --- | --- | --- | --- |
| **Controlled Staffing (FTE)** | 52 | 52 | 551 | 55 |
| **Territorial Staffing (Actual)** | 47 | n/a2 | 41 | n/a2 |

Notes:

1. The Interim Outcome in 2020-21 is higher than budget as the Office elected to fund positions it considered vital from its own resources. Budget funding was requested for one of these positions, but it was not approved.
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.

## Changes to Appropriation

Table 2: Changes to appropriation – Controlled Recurrent Payments

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2020-21 Interim Outcome**  **$'000** | **2021-22 Budget**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **2020-21 Budget** | 10 425 | 10 592 | 10 753 | 10 914 | 10 914 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **2021-22 Budget Technical Adjustments** |  |  |  |  |  |
| Revised Indexation Parameters | 0 | 0 | 0 | 0 | 161 |
| Superannuation Reprofiling | -153 | -223 | -228 | -233 | -218 |
| Revised Economic Parameters | 0 | 9 | 14 | 15 | 20 |
| Remuneration Tribunal Outcome - Clerk | 0 | 5 | 5 | 5 | 6 |
|  |  |  |  |  |  |
| **2021-22 Budget** | **10 272** | **10 383** | **10 544** | **10 701** | **10 883** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2020-21 Interim Outcome**  **$'000** | **2021-22 Budget**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **2020-21 Budget** | 10 033 | 9 280 | 9 412 | 9 539 | 9 539 |
|  |  |  |  |  |  |
| **2021-22 Budget Technical Adjustments** |  |  |  |  |  |
| Revised Indexation Parameters | 0 | 0 | 0 | 0 | 121 |
| Remuneration Tribunal Outcome - Members | 0 | 84 | 86 | 88 | 89 |
| Post Election Termination Payments | 0 | 0 | 0 | 0 | 700 |
| Undrawn Appropriation | -290 | 0 | 0 | 0 | 0 |
| **2021-22 Budget** | **9 743** | **9 364** | **9 498** | **9 627** | **10 449** |

Table 4: Changes to appropriation – Capital Injections, Controlled

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2020-21 Interim Outcome**  **$'000** | **2021-22 Budget**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **2020-21 Budget** | 35 | 35 | 35 | 35 | 35 |
|  |  |  |  |  |  |
| **2021-22 Budget** | **35** | **35** | **35** | **35** | **35** |

Table 5: Changes to appropriation – Capital Injections, Territorial

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2020-21 Interim Outcome**  **$'000** | **2021-22 Budget**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **2020-21 Budget** | 1 490 | 292 | 299 | 307 | 307 |
|  |  |  |  |  |  |
| **2021-22 Budget Technical Adjustments** |  |  |  |  |  |
| Revised Better Infrastructure Base Funding | 0 | 0 | 0 | 0 | 8 |
|  |  |  |  |  |  |
| **2021-22 Budget** | **1 490** | **292** | **299** | **307** | **315** |

## Financial Statements – Controlled (GGS)

Due to the release of the 2021-22 Budget on 6 October 2021, the 2020-21 Interim Outcome column reflects the interim outcome included in the draft 2020-21 Financial Statements, which were unaudited at the time of finalising these budget statements.

Table 6: Office of the Legislative Assembly: Operating Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22 Budget**  **$'000** | **Var**  **%** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Revenue** |  |  |  |  |  |  |
| 10 425 | Controlled Recurrent Payments | 10 272 | 10 383 | 1 | 10 544 | 10 701 | 10 883 |
| 520 | Grants and Contributions | 643 | 520 | -19 | 520 | 520 | 520 |
| 41 | Investment Revenue1 | 33 | 42 | 27 | 43 | 44 | 45 |
| 45 | Other Revenue | 13 | 45 | 246 | 46 | 46 | 47 |
|  |  |  |  |  |  |  |  |
| **11 031** | **Total Revenue** | **10 961** | **10 990** | **..** | **11 153** | **11 311** | **11 495** |
|  |  |  |  |  |  |  |  |
|  | **Expenses** |  |  |  |  |  |  |
| 5 991 | Employee Expenses | 5 838 | 6 108 | 5 | 6 187 | 6 266 | 6 347 |
| 1 294 | Superannuation Expenses | 1 051 | 1 126 | 7 | 1 140 | 1 153 | 1 186 |
| 3 776 | Supplies and Services | 3 923 | 3 814 | -3 | 3 890 | 3 962 | 4 038 |
| 367 | Depreciation and Amortisation | 473 | 294 | -38 | 294 | 294 | 294 |
| 2 | Borrowing Costs | 0 | 2 | # | 2 | 2 | 2 |
| 3 | Other Expenses | 0 | 3 | # | 3 | 3 | 3 |
|  |  |  |  |  |  |  |  |
| **11 433** | **Total Expenses** | **11 285** | **11 347** | **1** | **11 516** | **11 680** | **11 870** |
|  |  |  |  |  |  |  |  |
| **-402** | **Operating Result** | **-324** | **-357** | **-10** | **-363** | **-369** | **-375** |
|  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Other Comprehensive Income** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| 75 | Post Audit Adjustments | 0 | 75 | # | 75 | 75 | 75 |
| 0 | Increase/(Decrease) in Asset Revaluation Surplus | -15 | 0 | 100 | 0 | 0 | 0 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **75** | **Total Other Comprehensive Income** | **-15** | **75** | **600** | **75** | **75** | **75** |
| **-327** | **Total Comprehensive Income** | **-339** | **-282** | **17** | **-288** | **-294** | **-300** |
|  |  |  |  |  |  |  |  |

Table 7: Office of the Legislative Assembly: Balance Sheet

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget**  **at**  **30/6/21**  **$'000** |  | **2020-21**  **Interim Outcome at 30/6/21**  **$'000** | **Budget**  **at**  **30/6/22**  **$'000** | **Var**  **%** | **Estimate**  **at**  **30/6/23**  **$'000** | **Estimate**  **at**  **30/6/24**  **$'000** | **Estimate**  **at**  **30/6/25**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Current Assets** |  |  |  |  |  |  |
| 2 953 | Cash and Cash Equivalents | 3 246 | 3 235 | .. | 3 224 | 3 213 | 3 202 |
| 18 | Receivables | 27 | 24 | -11 | 21 | 18 | 15 |
| 63 | Other Assets | 77 | 74 | -4 | 71 | 68 | 65 |
|  |  |  |  |  |  |  |  |
| **3 034** | **Total Current Assets** | **3 350** | **3 333** | **-1** | **3 316** | **3 299** | **3 282** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Assets** |  |  |  |  |  |  |
| 2 817 | Property, Plant and Equipment | 2 710 | 2 671 | -1 | 2 632 | 2 593 | 2 554 |
| 320 | Intangible Assets | 266 | 266 | - | 266 | 266 | 266 |
|  |  |  |  |  |  |  |  |
| **3 137** | **Total Non Current Assets** | **2 976** | **2 937** | **-1** | **2 898** | **2 859** | **2 820** |
|  |  |  |  |  |  |  |  |
| **6 171** | **TOTAL ASSETS** | **6 326** | **6 270** | **-1** | **6 214** | **6 158** | **6 102** |
|  |  |  |  |  |  |  |  |
|  | **Current Liabilities** |  |  |  |  |  |  |
| 129 | Payables | 345 | 328 | -5 | 311 | 294 | 277 |
| 26 | Lease Liabilities | 62 | 62 | - | 62 | 62 | 62 |
| 2 328 | Employee Benefits | 2 297 | 2 495 | 9 | 2 699 | 2 909 | 3 125 |
|  |  |  |  |  |  |  |  |
| **2 483** | **Total Current Liabilities** | **2 704** | **2 885** | **7** | **3 072** | **3 265** | **3 464** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Liabilities** |  |  |  |  |  |  |
| 111 | Employee Benefits | 56 | 66 | 18 | 76 | 86 | 96 |
|  |  |  |  |  |  |  |  |
| **111** | **Total Non Current Liabilities** | **56** | **66** | **18** | **76** | **86** | **96** |
|  |  |  |  |  |  |  |  |
| **2 594** | **TOTAL LIABILITIES** | **2 760** | **2 951** | **7** | **3 148** | **3 351** | **3 560** |
|  |  |  |  |  |  |  |  |
| **3 577** | **NET ASSETS** | **3 566** | **3 319** | **-7** | **3 066** | **2 807** | **2 542** |
|  | **REPRESENTED BY FUNDS EMPLOYED** | | | | | | |
|  |  |  |  |  |  |  |  |
| 2 582 | Accumulated Funds | 2 586 | 2 339 | -10 | 2 086 | 1 827 | 1 562 |
| 995 | Asset Revaluation Surplus | 980 | 980 | - | 980 | 980 | 980 |
|  |  |  |  |  |  |  |  |
| **3 577** | **TOTAL FUNDS EMPLOYED** | **3 566** | **3 319** | **-7** | **3 066** | **2 807** | **2 542** |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget**  **at**  **30/6/21**  **$'000** |  | **2020-21 Interim Outcome at 30/6/21**  **$'000** | **Budget**  **at**  **30/6/22**  **$'000** | **Var**  **%** | **Estimate**  **at**  **30/6/23**  **$'000** | **Estimate**  **at**  **30/6/24**  **$'000** | **Estimate**  **at**  **30/6/25**  **$'000** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |
|  | **Opening Equity** |  |  |  |  |  |  |
| 2 874 | Opening Accumulated Funds | 2 875 | 2 586 | -10 | 2 339 | 2 086 | 1 827 |
| 995 | Opening Asset Revaluation Reserve | 995 | 980 | -2 | 980 | 980 | 980 |
|  |  |  |  |  |  |  |  |
| **3 869** | **Balance at the Start of the Reporting Period** | **3 870** | **3 566** | **-8** | **3 319** | **3 066** | **2 807** |
|  |  |  |  |  |  |  |  |
|  | **Comprehensive Income** |  |  |  |  |  |  |
| 75 | Post Audit Adjustments | 0 | 75 | # | 75 | 75 | 75 |
| -402 | Operating Result - Including Economic Flows | -324 | -357 | -10 | -363 | -369 | -375 |
| 0 | Increase/(Decrease) in Asset Revaluation Surplus | -15 | 0 | 100 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |
| **-327** | **Total Comprehensive Income** | **-339** | **-282** | **17** | **-288** | **-294** | **-300** |
|  |  |  |  |  |  |  |  |
|  | **Transactions Involving Owners Affecting Accumulated Funds** | | | | | | |
| 35 | Capital Injections | 35 | 35 | - | 35 | 35 | 35 |
|  |  |  |  |  |  |  |  |
| **35** | **Total Transactions Involving Owners Affecting Accumulated Funds** | **35** | **35** | **-** | **35** | **35** | **35** |
|  |  |  |  |  |  |  |  |
|  | **Closing Equity** |  |  |  |  |  |  |
| 2 582 | Closing Accumulated Funds | 2 586 | 2 339 | -10 | 2 086 | 1 827 | 1 562 |
| 995 | Closing Asset Revaluation Reserve | 980 | 980 | - | 980 | 980 | 980 |
|  |  |  |  |  |  |  |  |
| **3 577** | **Balance at the end of the Reporting Period** | **3 566** | **3 319** | **-7** | **3 066** | **2 807** | **2 542** |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22 Budget**  **$'000** | **Var**  **%** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | | | |
|  | **Receipts** |  |  |  |  |  |  |
| 10 425 | Controlled Recurrent Payments | 10 272 | 10 383 | 1 | 10 544 | 10 701 | 10 883 |
| 41 | Investment Receipts | 33 | 42 | 27 | 43 | 44 | 45 |
| 407 | Other | 316 | 407 | 29 | 408 | 408 | 409 |
| **10 873** | **Operating Receipts** | **10 621** | **10 832** | **2** | **10 995** | **11 153** | **11 337** |
|  |  |  |  |  |  |  |  |
|  | **Payments** |  |  |  |  |  |  |
| 5 662 | Employee | 5 674 | 5 751 | 1 | 5 824 | 5 897 | 5 972 |
| 1 194 | Superannuation | 1 111 | 1 026 | -8 | 1 040 | 1 053 | 1 086 |
| 3 771 | Supplies and Services | 3 145 | 3 809 | 21 | 3 885 | 3 957 | 4 033 |
| 2 | Interest Expenses | 0 | 2 | # | 2 | 2 | 2 |
| 226 | Other | 279 | 226 | -19 | 226 | 226 | 226 |
| **10 855** | **Operating Payments** | **10 209** | **10 814** | **6** | **10 977** | **11 135** | **11 319** |
|  |  |  |  |  |  |  |  |
| **18** | **NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES** | **412** | **18** | **-96** | **18** | **18** | **18** |
|  | **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | |
|  | **Payments** |  |  |  |  |  |  |
| 35 | Purchase of Property, Plant and Equipment | 128 | 35 | -73 | 35 | 35 | 35 |
| **35** | **Investing Payments** | **128** | **35** | **-73** | **35** | **35** | **35** |
|  |  |  |  |  |  |  |  |
| **-35** | **NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES** | **-128** | **-35** | **73** | **-35** | **-35** | **-35** |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22 Budget**  **$'000** | **Var**  **%** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | |
|  | **Receipts** |  |  |  |  |  |  |
| 35 | Capital Injections | 35 | 35 | - | 35 | 35 | 35 |
| **35** | **Financing Receipts** | **35** | **35** | **-** | **35** | **35** | **35** |
|  |  |  |  |  |  |  |  |
|  | **Payments** |  |  |  |  |  |  |
| 29 | Repayment of Lease Liabilities – Principal | 36 | 29 | -19 | 29 | 29 | 29 |
| **29** | **Financing Payments** | **36** | **29** | **-19** | **29** | **29** | **29** |
|  |  |  |  |  |  |  |  |
| **6** | **NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES** | **-1** | **6** | **700** | **6** | **6** | **6** |
|  |  |  |  |  |  |  |  |
| **-11** | **NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS** | **283** | **-11** | **-104** | **-11** | **-11** | **-11** |
|  |  |  |  |  |  |  |  |
| **2 964** | **CASH AT THE BEGINNING OF REPORTING PERIOD** | **2 963** | **3 246** | **10** | **3 235** | **3 224** | **3 213** |
|  |  |  |  |  |  |  |  |
| **2 953** | **CASH AT THE END OF REPORTING PERIOD** | **3 246** | **3 235** | **..** | **3 224** | **3 213** | **3 202** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

### Notes to the Controlled Budget Statements

Significant variations are as follows:

***Operating Statement***

* Employee expenses
* the increase of $0.270 million from the 2020-21 Interim Outcome to the 2021-22 Budget is largely due to the Office electing to fund positions it considers to be vital from its own resources.

***Balance Sheet***

* Cash and cash equivalents
* the increase of $0.282 million from the 2020-21 Budget to the 2021-22 Budget is largely due to the receipt of invoices in the last week of the financial year which did not allow time for their payment prior to 30 June.

#### Cash Flow Statement

Variations in the Statement are explained in the notes above.

## Financial Statements – Territorial (GGS)

Due to the release of the 2021-22 Budget on 6 October 2021, the 2020-21 Interim Outcome column reflects the interim outcome included in the draft 2020-21 Financial Statements, which were unaudited at the time of finalising these budget statements.

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22 Budget**  **$'000** | **Var**  **%** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Revenue** |  |  |  |  |  |  |
| 10 033 | Payment for Expenses on Behalf of the Territory | 9 743 | 9 364 | -4 | 9 498 | 9 627 | 10 449 |
| 441 | Grants and Contributions | 544 | 441 | -19 | 441 | 441 | 441 |
| **10 474** | **Total Revenue** | **10 287** | **9 805** | **-5** | **9 939** | **10 068** | **10 890** |
|  |  |  |  |  |  |  |  |
|  | **Expenses** |  |  |  |  |  |  |
| 9 309 | Employee Expenses | 8 399 | 8 583 | 2 | 8 707 | 8 826 | 9 640 |
| 932 | Superannuation Expenses | 927 | 929 | .. | 942 | 954 | 965 |
| 472 | Supplies and Services | 727 | 542 | -25 | 543 | 545 | 547 |
| 1 251 | Depreciation and Amortisation | 695 | 1 260 | 81 | 1 260 | 1 260 | 1 260 |
|  |  |  |  |  |  |  |  |
| **11 964** | **Total Expenses** | **10 748** | **11 314** | **5** | **11 452** | **11 585** | **12 412** |
|  |  |  |  |  |  |  |  |
| **-1 490** | **Operating Result** | **-461** | **-1 509** | **-227** | **-1 513** | **-1 517** | **-1 522** |
|  |  |  |  |  |  |  |  |
| **-1 490** | **Total Comprehensive Income** | **-461** | **-1 509** | **-227** | **-1 513** | **-1 517** | **-1 522** |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget**  **at**  **30/6/21**  **$'000** |  | **2020-21 Interim Outcome at 30/6/21**  **$'000** | **Budget**  **at**  **30/6/22**  **$'000** | **Var**  **%** | **Estimate**  **at**  **30/6/23**  **$'000** | **Estimate**  **at**  **30/6/24**  **$'000** | **Estimate**  **at**  **30/6/25**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Current Assets** |  |  |  |  |  |  |
| 108 | Cash and Cash Equivalents | 120 | 146 | 22 | 172 | 198 | 224 |
| 26 | Receivables | 19 | 20 | 5 | 21 | 22 | 23 |
|  |  |  |  |  |  |  |  |
| **134** | **Total Current Assets** | **139** | **166** | **19** | **193** | **220** | **247** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Assets** |  |  |  |  |  |  |
| 34 349 | Property, Plant and Equipment | 35 519 | 34 461 | -3 | 33 410 | 32 367 | 31 332 |
| 523 | Capital Works in Progress | 0 | 0 | - | 0 | 0 | 0 |
| **34 872** | **Total Non Current Assets** | **35 519** | **34 461** | **-3** | **33 410** | **32 367** | **31 332** |
|  |  |  |  |  |  |  |  |
| **35 006** | **TOTAL ASSETS** | **35 658** | **34 627** | **-3** | **33 603** | **32 587** | **31 579** |
|  |  |  |  |  |  |  |  |
|  | **Current Liabilities** |  |  |  |  |  |  |
| 10 | Payables | 95 | 95 | - | 95 | 95 | 95 |
| 930 | Employee Benefits | 468 | 653 | 40 | 842 | 1 035 | 1 233 |
|  |  |  |  |  |  |  |  |
| **940** | **Total Current Liabilities** | **563** | **748** | **33** | **937** | **1 130** | **1 328** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Liabilities** |  |  |  |  |  |  |
| 1 | Employee Benefits | 1 | 2 | 100 | 3 | 4 | 5 |
|  |  |  |  |  |  |  |  |
| **1** | **Total Non Current Liabilities** | **1** | **2** | **100** | **3** | **4** | **5** |
|  |  |  |  |  |  |  |  |
| **941** | **TOTAL LIABILITIES** | **564** | **750** | **33** | **940** | **1 134** | **1 333** |
|  |  |  |  |  |  |  |  |
| **34 065** | **NET ASSETS** | **35 094** | **33 877** | **-3** | **32 663** | **31 453** | **30 246** |
|  |  |  |  |  |  |  |  |
|  | **REPRESENTED BY FUNDS EMPLOYED** | | | | | | |
|  |  |  |  |  |  |  |  |
| 15 957 | Accumulated Funds | 16 986 | 15 769 | -7 | 14 555 | 13 345 | 12 138 |
| 18 108 | Asset Revaluation Surplus | 18 108 | 18 108 | - | 18 108 | 18 108 | 18 108 |
|  |  |  |  |  |  |  |  |
| **34 065** | **TOTAL FUNDS EMPLOYED** | **35 094** | **33 877** | **-3** | **32 663** | **31 453** | **30 246** |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget**  **at**  **30/6/21**  **$'000** |  | **2020-21 Interim Outcome at 30/6/21**  **$'000** | **Budget**  **at**  **30/6/22**  **$'000** | **Var**  **%** | **Estimate**  **at**  **30/6/23**  **$'000** | **Estimate**  **at**  **30/6/24**  **$'000** | **Estimate**  **at**  **30/6/25**  **$'000** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |
|  | **Opening Equity** |  |  |  |  |  |  |
| 15 957 | Opening Accumulated Funds | 15 957 | 16 986 | 6 | 15 769 | 14 555 | 13 345 |
| 18 108 | Opening Asset Revaluation Reserve | 18 108 | 18 108 | - | 18 108 | 18 108 | 18 108 |
|  |  |  |  |  |  |  |  |
| **34 065** | **Balance at the Start of the Reporting Period** | **34 065** | **35 094** | **3** | **33 877** | **32 663** | **31 453** |
|  |  |  |  |  |  |  |  |
|  | **Comprehensive Income** |  |  |  |  |  |  |
| -1 490 | Operating Result - Including Economic Flows | -461 | -1 509 | -227 | -1 513 | -1 517 | -1 522 |
|  |  |  |  |  |  |  |  |
| **-1 490** | **Total Comprehensive Income** | **-461** | **-1 509** | **-227** | **-1 513** | **-1 517** | **-1 522** |
|  |  |  |  |  |  |  |  |
|  | **Transactions Involving Owners Affecting Accumulated Funds** | | | | | | |
| 1 490 | Capital Injections | 1 490 | 292 | -80 | 299 | 307 | 315 |
|  |  |  |  |  |  |  |  |
| **1 490** | **Total Transactions Involving Owners Affecting Accumulated Funds** | **1 490** | **292** | **-80** | **299** | **307** | **315** |
|  |  |  |  |  |  |  |  |
|  | **Closing Equity** |  |  |  |  |  |  |
| 15 957 | Closing Accumulated Funds | 16 986 | 15 769 | -7 | 14 555 | 13 345 | 12 138 |
| 18 108 | Closing Asset Revaluation Reserve | 18 108 | 18 108 | - | 18 108 | 18 108 | 18 108 |
|  |  |  |  |  |  |  |  |
| **34 065** | **Balance at the end of the Reporting Period** | **35 094** | **33 877** | **-3** | **32 663** | **31 453** | **30 246** |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21** |  | **2020-21** | **2021-22** | **Var** | **2022-23** | **2023-24** | **2024-25** |
| **Budget** |  | **Interim Outcome** | **Budget** | **%** | **Estimate** | **Estimate** | **Estimate** |
| **$'000** |  | **$'000** | **$'000** |  | **$'000** | **$'000** | **$'000** |
|  |  |  |  |  |  |  |  |
|  | **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | | | |
|  | **Receipts** |  |  |  |  |  |  |
| 10 033 | Payment for Expenses on Behalf of the Territory | 9 743 | 9 364 | -4 | 9 498 | 9 627 | 10 449 |
| 30 | Other | 163 | 30 | -82 | 30 | 30 | 30 |
| **10 063** | **Operating Receipts** | **9 906** | **9 394** | **-5** | **9 528** | **9 657** | **10 479** |
|  |  |  |  |  |  |  |  |
|  | **Payments** |  |  |  |  |  |  |
| 9 464 | Employee | 8 643 | 8 728 | 1 | 8 848 | 8 963 | 9 772 |
| 521 | Superannuation | 974 | 518 | -47 | 531 | 543 | 554 |
| 47 | Supplies and Services | 142 | 117 | -18 | 118 | 120 | 122 |
| 5 | Other | 151 | 5 | -97 | 5 | 5 | 5 |
| **10 037** | **Operating Payments** | **9 910** | **9 368** | **-5** | **9 502** | **9 631** | **10 453** |
|  |  |  |  |  |  |  |  |
| **26** | **NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES** | **-4** | **26** | **750** | **26** | **26** | **26** |
|  |  |  |  |  |  |  |  |
|  | **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | |
|  |  |  |  |  |  |  |  |
|  | **Payments** |  |  |  |  |  |  |
| 1 490 | Purchase of Property, Plant and Equipment | 1 447 | 292 | -80 | 299 | 307 | 315 |
| **1 490** | **Investing Payments** | **1 447** | **292** | **-80** | **299** | **307** | **315** |
|  |  |  |  |  |  |  |  |
| **-1 490** | **NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES** | **-1 447** | **-292** | **80** | **-299** | **-307** | **-315** |
|  |  |  |  |  |  |  |  |
|  | **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | |
|  | **Receipts** |  |  |  |  |  |  |
| 1 490 | Capital Injections | 1,490 | 292 | -80 | 299 | 307 | 315 |
| **1 490** | **Financing Receipts** | **1,490** | **292** | **-80** | **299** | **307** | **315** |
|  |  |  |  |  |  |  |  |
| **1 490** | **NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES** | **1,490** | **292** | **-80** | **299** | **307** | **315** |
|  |  |  |  |  |  |  |  |
| **26** | **NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS** | **39** | **26** | **-33** | **26** | **26** | **26** |
|  |  |  |  |  |  |  |  |
| **82** | **CASH AT THE BEGINNING OF REPORTING PERIOD** | **81** | **120** | **48** | **146** | **172** | **198** |
|  |  |  |  |  |  |  |  |
| **108** | **CASH AT THE END OF REPORTING PERIOD** | **120** | **146** | **22** | **172** | **198** | **224** |
|  |  |  |  |  |  |  |  |

### Notes to the Territorial Budget Statements

Significant variations are as follows:

***Operating Statement***

* Payment for Expenses on Behalf of the Territory
* the decrease of $0.669 million from the 2020-21 Budget and $0.379 million from the 2020-21 Interim Outcome to the 2021-22 Budget is the removal of funding for termination payments following the October 2020 ACT Election.
* Employee expenses
* the decrease of $0.726 million from the 2020-21 Budget to 2021-22 Budget is due to termination payments not needing to be paid.
* Depreciation
* the increase of $0.565 million from the 2020-21 Interim Outcome to the 2021-22 Budget is due to completed capital works being depreciated for the full 2021-22 financial year.

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

* Property, plant and equipment
* the decrease of $0.411 million from the 2020-21 Budget and $1.058 million from the 2020-21 Interim Outcome to the 2021-22 Budget is largely due to the increase in depreciation referred to above.
* Employee benefits
* the decrease of $0.277 million from the 2020-21 Budget to 2021-22 Budget is due to the payout of employee entitlements for those Members and staff who terminated following the October 2020 ACT Election.

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

* Capital injections
* the decrease of $1.198 million from the 2020-21 Budget and 2020-21 Interim Outcome to the 2021-22 Budget is due to the completion of members entrance and the heating, ventilation and cooling upgrade projects.

#### Cash Flow Statement

Variations in the Statement are explained in the notes above.

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