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# ACT EXECUTIVE

## Purpose

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

## 2020-­21 Priorities

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

## Estimated Employment Level

Table 1: Estimated Employment Level

|  | 2018­-19  Actual  Outcome1 | 2019­-20  Budget2 | 2019­-20  Actual Outcome1 | 2020­-21  Budget2 |
| --- | --- | --- | --- | --- |
| **Staffing (FTE)** | 60 | 60 | 653 | 704 |

Notes:

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

## Changes to Appropriation

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

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

## Financial Statements

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2019-­20 Budget**  **$'000** |  | **2019­-20 Audited Outcome $'000** | **2020-21 Budget**  **$'000** | **Var**  **%** | **2021-­22 Estimate**  **$'000** | **2022­-23 Estimate**  **$'000** | **2023­-24 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Revenue** |  |  |  |  |  |  |
| 12 215 | Payment for Expenses on  Behalf of the Territory | 11 785 | 13 557 | 15 | 14 409 | 14 680 | 14 883 |
| 0 | Grants and Contributions1 | 1 668 | 1 801 | 8 | 1 845 | 1 891 | 1 942 |
| 2 345 | Resources Received Free of  Charge1 | 0 | 0 | - | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |
| **14 560** | **Total Revenue** | **13 453** | **15 358** | **14** | **16 254** | **16 571** | **16 825** |
|  |  |  |  |  |  |  |  |
|  | **Expenses** |  |  |  |  |  |  |
| 9 518 | Employee Expenses | 10 028 | 10 583 | 6 | 11 145 | 11 374 | 11 527 |
| 1 520 | Superannuation Expenses | 1 270 | 1 536 | 21 | 1 612 | 1 634 | 1 657 |
| 3 580 | Supplies and Services | 2 555 | 3 295 | 29 | 3 581 | 3 659 | 3 743 |
| 56 | Depreciation and  Amortisation | 62 | 50 | -19 | 32 | 32 | 32 |
| 0 | Other Expenses | 12 | 0 | -100 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |
| **14 674** | **Total Expenses** | **13 927** | **15 464** | **11** | **16 370** | **16 699** | **16 959** |
|  |  |  |  |  |  |  |  |
| **-114** | **Operating Result**2 | **-474** | **-106** | **78** | **-116** | **-128** | **-134** |
|  |  |  |  |  |  |  |  |
|  | **Other Comprehensive Income** | | | | | | |
|  | *Items that will not be Reclassified Subsequently to Profit or Loss* | | | | | | |
| 0 | Increase/(Decrease) in Asset  Revaluation Surplus | -5 | 0 | 100 | 0 | 0 | 0 |
| **0** | **Total Other Comprehensive**  **Income** | **-5** | **0** | **100** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
| **-114** | **Total Comprehensive**  **Income**2 | **-479** | **-106** | **78** | **-116** | **-128** | **-134** |

Notes:

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

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

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

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

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2019-20 Budget**  **$'000** |  | **2019-20 Audited Outcome $'000** | **2020-21 Budget**  **$'000** | **Var**  **%** | **2021-22 Estimate**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | | | |
|  | **Receipts** |  |  |  |  |  |  |
| 12 215 | Payment for Expenses on  Behalf of the Territory | 11 785 | 13 557 | 15 | 14 409 | 14 680 | 14 883 |
| 103 | Other | 74 | 103 | 39 | 103 | 103 | 103 |
| **12 318** | **Operating Receipts** | **11 859** | **13 660** | **15** | **14 512** | **14 783** | **14 986** |
|  |  |  |  |  |  |  |  |
|  | **Payments** |  |  |  |  |  |  |
| 9 487 | Employee | 9 721 | 10 555 | 9 | 11 090 | 11 307 | 11 454 |
| 1 520 | Superannuation | 1 259 | 1 536 | 22 | 1 612 | 1 634 | 1 657 |
| 1 208 | Supplies and Services | 907 | 1 466 | 62 | 1 707 | 1 739 | 1 772 |
| 103 | Other | 76 | 103 | 36 | 103 | 103 | 103 |
| **12 318** | **Operating Payments** | **11 963** | **13 660** | **14** | **14 512** | **14 783** | **14 986** |
|  |  |  |  |  |  |  |  |
| **0** | **NET CASH**  **INFLOW/(OUTFLOW) FROM**  **OPERATING ACTIVITIES** | **-104** | **0** | **100** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
|  | **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | |
|  | **Payments** |  |  |  |  |  |  |
| 0 | Purchase of Property, Plant  and Equipment | 21 | 0 | -100 | 0 | 0 | 0 |
| **0** | **Investing Payments** | **21** | **0** | **-100** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
| **0** | **NET CASH**  **INFLOW/(OUTFLOW) FROM**  **INVESTING ACTIVITIES** | **-21** | **0** | **100** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
| **0** | **NET INCREASE/(DECREASE)**  **IN CASH AND CASH**  **EQUIVALENTS** | **-125** | **0** | **100** | **0** | **0** | **0** |
|  |  |  |  |  |  |  |  |
| **150** | **CASH AT THE BEGINNING OF**  **REPORTING PERIOD** | **322** | **197** | **-39** | **197** | **197** | **197** |
|  |  |  |  |  |  |  |  |
| **150** | **CASH AT THE END OF**  **REPORTING PERIOD** | **197** | **197** | **-** | **197** | **197** | **197** |
|  |  |  |  |  |  |  |  |

### Notes to the Territorial Budget Statements

Significant variations are as follows:

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

* payment for expenses on behalf of the territory: the increase of $1.772 million in the 2020­-21 Budget from the 2019­-20 audited outcome is mainly due to the appointment of the ninth Minister and their office, which included a transfer during 2020-21 of a Member and staff from the Office of the Legislative Assembly.
* grants and contributions and resources received free of charge (combined): the decrease of $0.677 million in the 2019-­20 audited outcome from the original budget mainly reflects a 2018‑19 review of Resources Received Free of Charge (RRFOC) for legal services provided by the Government Solicitor’s Office (GSO), which resulted in matters previously assigned to the ACT Executive being reallocated across Government. This is partially offset by the impact of a 2019‑20 review of services received free of charge from the Chief Minister, Treasury and Economic Development Directorate (CMTEDD).
* employee expenses:

1. the increase of $0.510 million in the 2019­-20 audited outcome from the original budget is mainly due to the ACT Legislative Assembly Members’ Staff Enterprise Agreement pay increase and vacant positions in 2019 being filled in 2020; and
2. the increase of $0.555 million in the 2020­-21 Budget from the 2019­-20 audited outcome is mainly due to the part year impact of costs associated with the appointment of the ninth Minister and their office.

* superannuation expenses:

1. the decrease of $0.250 million in the 2019­-20 audited outcome from the original budget mainly results from several vacancies for the part of the year, and a gradual take up of superannuation fund of choice arrangements as staff who are members of the defined benefit superannuation schemes leave; and
2. the increase of $0.266 million in the 2020-­21 Budget from the 2019­-20 audited outcome is due to the appointment of the ninth Minister and their office.

* supplies and services:

1. the decrease of $1.025 million in the 2019­-20 audited outcome from the original budget largely reflects a reduction in travel due to COVID‑19 restrictions and a 2018‑19 review of RRFOC for legal services provided by the GSO, which resulted in matters previously assigned to the ACT Executive being reallocated across Government; partially offset by the impact of a 2019‑20 review of services received free of charge from CMTEDD; and
2. the increase of $0.740 million in the 2020­-21 Budget from the 2019-­20 audited outcome is mainly due to a range of factors, including a part year impact of costs associated with the appointment of the ninth Minister and their office.

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

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

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

Variations for these statements are explained in the notes above.

# ACT INTEGRITY COMMISSION

## Purpose

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

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

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

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

## 2020-21 Priorities

Priorities for the Commission in 2020-21 include:

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

Estimated Employment Level

Table 1: Estimated Employment Level

|  | 2018-19  Actual  Outcome | 2019-20  Budget | 2019-20  Actual  Outcome | 2020-21  Budget |
| --- | --- | --- | --- | --- |
| **Staffing (Actual FTE)** | n/a1 | 10.42 | 7.62 | 13.43 |

Notes:

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

Changes to Appropriation

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

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

Table 3: Changes to appropriation – Capital Injections, Controlled

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

Financial Statements

Table 4: ACT Integrity Commission: Operating Statement

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

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

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

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

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

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

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

### Notes to the Controlled Budget Statements

Significant variations are as follows:

***Operating Statement***

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

***Balance Sheet***

* property, plant and equipment:
* the increase of $2.405 million in the 2020-21 Budget from the 2019-20 audited outcome is for the fitout of the Commission’s new office accommodation.
* capital works in progress:
* the decrease of $0.863 million in the 2020-21 Budget from the 2019-20 audited outcome relates to the completion of the fitout of the Commission’s new office accommodation, with the value of the completed fitout recognised in property, plant and equipment.
* other provision:
* the increase of $0.602 million in the 2020-21 Budget from the 2019-20 audited outcome relates to the lease incentive for the Commission’s new office accommodation.

***Statement of Changes in Equity***

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

#### Cash Flow Statement

Variations in the Statement are explained in the notes above.

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# AUDITOR-GENERAL

## Purpose

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

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

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

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

## 2020-21 Priorities

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

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

Estimated Employment Level

Table 1: Estimated Employment Level

|  | 2018-19  Actual  Outcome | 2019-20  Budget | 2019-20  Actual  Outcome | 2020-21  Budget |
| --- | --- | --- | --- | --- |
| **Staffing (FTE)** | 35 | 37 | 441 | 442 |

Notes:

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

### Strategic Objectives

#### Business and Corporate Strategies

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

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

* completion of audits efficiently and effectively in accordance with professional auditing requirements;
* provision of informative and evidenced-based reports on the results of the performance audits and financial audits to the ACT Legislative Assembly;
* provision of advice and briefings to ACT Legislative Assembly committees, including the Standing Committee on Public Accounts; and
* improvement in performance by:
* working on measures over a three-year period to improve the Audit Office’s   
  2019-20 financial operating position;
* addressing recommendations from the Strategic Review of the Auditor-General, internal audits and quality control reviews of performance audit and financial audit work;
* providing learning and development opportunities to staff; and
* responding to feedback provided in surveys by audited agencies and Audit Office staff.

## Changes to Appropriation

Table 2: Changes to appropriation – Controlled Recurrent Payments

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

## Financial Statements

Table 3: Auditor-General: Operating Statement

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

Table 4: Auditor-General: Balance Sheet

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

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

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

Table 6: Auditor-General: Cash Flow Statement

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

### Notes to the Controlled Budget Statements

Significant variations are explained below.

*Estimated Employment Level*

* The 2019-20 audited outcome exceeded the budget mainly due to the impact of establishment changes and additional staff required to backfill staff on leave and COVID­19 pandemic related pressure.
* The 2020-21 Budget reflects the permanent staffing level after considering the change in staffing levels as a result of the establishment changes.

#### Operating Statement

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

Balance Sheet

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

Statement of Changes in Equity

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

Cash Flow Statement

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

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ELECTORAL COMMISSIONER

## Purpose

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

The ACT Electoral Commission is responsible for:

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

## 2020-21 Priorities

Major priorities for 2020-21 include:

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

Estimated Employment Level

Table 1: Estimated Employment Level

|  | 2018-19  Actual  Outcome | 2019-20  Budget | 2019-20  Actual  Outcome | 2020-21  Budget |
| --- | --- | --- | --- | --- |
| **Staffing (FTE)** | 12 | 14.4 | 17.71 | 20.22 |

Notes:

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

## Changes to Appropriation

Table 2: Changes to appropriation – Controlled Recurrent Payments

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

Table 3: Changes to appropriation – Capital Injections, Controlled

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

## Financial Statements

Table 4: Electoral Commissioner: Operating Statement

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

Table 5: Electoral Commissioner: Balance Sheet

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

Table 6: Electoral Commissioner: Statement of Changes in Equity

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

Table 7: Electoral Commissioner: Cash Flow Statement

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

### Notes to the Controlled Budget Statements

Significant variations are as follows:

***Operating Statement***

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

#### Balance Sheet

* cash and cash equivalents:
* the increase of $0.674 million (114 per cent) in the 2019-20 audited outcome from the 2019-20 Budget is mainly due to the carried forward cash balance from 2018-19 being higher than anticipated.
* intangible assets:
* the decrease of $0.534 million (57 per cent) in the 2019-20 audited outcome from the 2019-20 Budget mainly relates to delays in the enhancement and modernisation of information systems necessary for the 2020 ACT Legislative Assembly election due to COVID-19.
* the increase of $1.155 million (281 per cent) in the 2020-21 budget from the 2019-20 audited outcome mainly relates to the capitalisation of enhancements and modernisation of the Electoral Commission’s information systems that were necessary for the 2020 ACT Legislative Assembly election.
* capital works in progress:
* the increase of $0.297 million (68 per cent) in the 2019-20 audited outcome from the 2019-20 Budget mainly relates to delays in the enhancement and modernisation of information systems necessary for the 2020 ACT Legislative Assembly election due to COVID-19.
* the decrease of $0.613 million (84 per cent) in the 2020-21 Budget from the 2019-20 audited outcome mainly relates to the capitalisation of enhancements and modernisation of the Electoral Commission’s information systems that were necessary for the 2020 ACT Legislative Assembly election.
* Payables:
* the increase of $0.275 million (130 per cent) in the 2019-20 audited outcome from the 2019-20 Budget mainly relates to the accrual of costs associated with the enhancement and modernisation the Electoral Commission’s information systems.

#### Statement of Changes in Equity

Variations in the Statement are explained in the notes above.

#### Cash Flow Statement

Variations in the Statement are explained in the notes above.

OFFICE OF THE LEGISLATIVE ASSEMBLY

## Purpose

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

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

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

2020-21 Priorities

Priorities for the Office in 2020-21 include to:

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

Estimated Employment Level

Table 1: Estimated Employment Level

|  | 2018-19  Actual  Outcome | 2019-20  Budget | 2019-20  Actual  Outcome | 2020-21  Budget |
| --- | --- | --- | --- | --- |
| **Controlled Staffing (FTE)** | 52 | 52 | 52 | 52 |
| **Territorial Staffing (Actual)** | 44 | n/a1 | 47 | n/a1 |

Note:

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

## Changes to Appropriation

Table 2: Changes to appropriation – Controlled Recurrent Payments

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

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

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

Table 4: Changes to appropriation – Capital Injections, Controlled

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

Table 5: Changes to appropriation – Capital Injections, Territorial

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

## Financial Statements - Controlled

Table 6: Office of the Legislative Assembly: Operating Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2019-20 Budget**  **$'000** |  | **2019-20 Audited Outcome $'000** | **2020-21 Budget**  **$'000** | **Var**  **%** | **2021-22 Estimate**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Revenue** |  |  |  |  |  |  |
| 10 291 | Controlled Recurrent Payments | 10 291 | 10 425 | 1 | 10 592 | 10 753 | 10 914 |
| 520 | Grants and Contributions1 | 533 | 520 | -2 | 520 | 520 | 520 |
| 40 | Investment Revenue1 | 36 | 41 | 14 | 42 | 43 | 44 |
| 44 | Other Revenue | 30 | 45 | 50 | 45 | 46 | 46 |
|  |  |  |  |  |  |  |  |
| **10 895** | **Total Revenue** | **10 890** | **11 031** | **1** | **11 199** | **11 362** | **11 524** |
|  |  |  |  |  |  |  |  |
|  | **Expenses** |  |  |  |  |  |  |
| 5 945 | Employee Expenses | 5 758 | 5 991 | 4 | 6 104 | 6 183 | 6 262 |
| 1 247 | Superannuation Expenses | 964 | 1 294 | 34 | 1 348 | 1 367 | 1 385 |
| 3 742 | Supplies and Services | 3 621 | 3 776 | 4 | 3 805 | 3 876 | 3 947 |
| 401 | Depreciation and Amortisation | 447 | 367 | -18 | 294 | 294 | 294 |
| 2 | Borrowing Costs | 1 | 2 | 100 | 2 | 2 | 2 |
| 3 | Other Expenses | 0 | 3 | # | 3 | 3 | 3 |
|  |  |  |  |  |  |  |  |
| **11 340** | **Total Expenses** | **10 791** | **11 433** | **6** | **11 556** | **11 725** | **11 893** |
|  |  |  |  |  |  |  |  |
| **-445** | **Operating Result** | **99** | **-402** | **-506** | **-357** | **-363** | **-369** |
|  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Other Comprehensive Income** | |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| 75 | Post Audit Adjustments | 0 | 75 | # | 75 | 75 | 75 |
| 0 | Decrease in Asset Revaluation Surplus | -239 | 0 | -100 | 0 | 0 | 0 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **75** | **Total Other Comprehensive Income** | **-239** | **75** | **131** | **75** | **75** | **75** |
| **-370** | **Total Comprehensive Income** | **-140** | **-327** | **-134** | **-282** | **-288** | **-294** |
|  |  |  |  |  |  |  |  |

Note:

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

Table 7: Office of the Legislative Assembly: Balance Sheet

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget**  **at**  **30/6/20**  **$'000** |  | **Audited Outcome at 30/6/20**  **$'000** | **Budget**  **at**  **30/6/21**  **$'000** | **Var**  **%** | **Estimate**  **at**  **30/6/22**  **$'000** | **Estimate**  **at**  **30/6/23**  **$'000** | **Estimate**  **at**  **30/6/24**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Current Assets** |  |  |  |  |  |  |
| 2 292 | Cash and Cash Equivalents | 2 964 | 2 953 | .. | 2 942 | 2 931 | 2 920 |
| 21 | Receivables | 21 | 18 | -14 | 15 | 12 | 9 |
| 42 | Other Assets | 66 | 63 | -5 | 60 | 57 | 54 |
|  |  |  |  |  |  |  |  |
| **2 355** | **Total Current Assets** | **3 051** | **3 034** | **-1** | **3 017** | **3 000** | **2 983** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Assets** |  |  |  |  |  |  |
| 3 401 | Property, Plant and Equipment | 2 856 | 2 817 | -1 | 2 778 | 2 739 | 2 700 |
| 73 | Intangible Assets | 393 | 320 | -19 | 320 | 320 | 320 |
| 295 | Capital Works in Progress | 0 | 0 | - | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |
| **3 769** | **Total Non Current Assets** | **3 249** | **3 137** | **-3** | **3 098** | **3 059** | **3 020** |
|  |  |  |  |  |  |  |  |
| **6 124** | **TOTAL ASSETS** | **6 300** | **6 171** | **-2** | **6 115** | **6 059** | **6 003** |
|  |  |  |  |  |  |  |  |
|  | **Current Liabilities** |  |  |  |  |  |  |
| 181 | Payables | 146 | 129 | -12 | 112 | 95 | 78 |
| 14 | Lease Liabilities1 | 26 | 26 | - | 26 | 26 | 26 |
| 2 411 | Employee Benefits | 2 157 | 2 328 | 8 | 2 526 | 2 730 | 2 940 |
|  |  |  |  |  |  |  |  |
| **2 606** | **Total Current Liabilities** | **2 329** | **2 483** | **7** | **2 664** | **2 851** | **3 044** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Liabilities** |  |  |  |  |  |  |
| 13 | Lease Liabilities1 | 0 | 0 | - | 0 | 0 | 0 |
| 113 | Employee Benefits | 102 | 111 | 9 | 121 | 131 | 141 |
|  |  |  |  |  |  |  |  |
| **126** | **Total Non Current Liabilities** | **102** | **111** | **9** | **121** | **131** | **141** |
|  |  |  |  |  |  |  |  |
| **2 732** | **TOTAL LIABILITIES** | **2 431** | **2 594** | **7** | **2 785** | **2 982** | **3 185** |
|  |  |  |  |  |  |  |  |
| **3 392** | **NET ASSETS** | **3 869** | **3 577** | **-8** | **3 330** | **3 077** | **2 818** |
|  | **REPRESENTED BY FUNDS EMPLOYED** | | | | | | |
|  |  |  |  |  |  |  |  |
| 2 158 | Accumulated Funds | 2 874 | 2 582 | -10 | 2 335 | 2 082 | 1 823 |
| 1 234 | Asset Revaluation Surplus | 995 | 995 | - | 995 | 995 | 995 |
|  |  |  |  |  |  |  |  |
| **3 392** | **TOTAL FUNDS EMPLOYED** | **3 869** | **3 577** | **-8** | **3 330** | **3 077** | **2 818** |
|  |  |  |  |  |  |  |  |

Note:

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget**  **at**  **30/6/20**  **$'000** |  | **Audited Outcome at 30/6/20**  **$'000** | **Budget**  **at**  **30/6/21**  **$'000** | **Var**  **%** | **Estimate**  **at**  **30/6/22**  **$'000** | **Estimate**  **at**  **30/6/23**  **$'000** | **Estimate**  **at**  **30/6/24**  **$'000** |

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

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

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2019-20 Budget**  **$'000** |  | **2019-20 Audited Outcome $'000** | **2020-21 Budget**  **$'000** | **Var**  **%** | **2021-22 Estimate**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | |
|  | **Receipts** |  |  |  |  |  |  |
| 35 | Capital Injections | 35 | 35 | - | 35 | 35 | 35 |
| **35** | **Financing Receipts** | **35** | **35** | **-** | **35** | **35** | **35** |
|  |  |  |  |  |  |  |  |
|  | **Payments** |  |  |  |  |  |  |
| 29 | Repayment of Lease Liabilities - Principal | 38 | 29 | -24 | 29 | 29 | 29 |
| **29** | **Financing Payments** | **38** | **29** | **-24** | **29** | **29** | **29** |
|  |  |  |  |  |  |  |  |
| **6** | **NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES** | **-3** | **6** | **300** | **6** | **6** | **6** |
|  |  |  |  |  |  |  |  |
| **-11** | **NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS** | **389** | **-11** | **-103** | **-11** | **-11** | **-11** |
|  |  |  |  |  |  |  |  |
| **2 303** | **CASH AT THE BEGINNING OF REPORTING PERIOD** | **2 575** | **2 964** | **15** | **2 953** | **2 942** | **2 931** |
|  |  |  |  |  |  |  |  |
| **2 292** | **CASH AT THE END OF REPORTING PERIOD** | **2 964** | **2 953** | **..** | **2 942** | **2 931** | **2 920** |
|  |  |  |  |  |  |  |  |

### Notes to the Controlled Budget Statements

Significant variations are as follows:

***Operating Statement***

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

***Balance Sheet***

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

#### Cash Flow Statement

Variations in the Statement are explained in the notes above.

## Financial Statements - Territorial

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2019-20 Budget**  **$'000** |  | **2019-20 Audited Outcome $'000** | **2020-21 Budget**  **$'000** | **Var**  **%** | **2021-22 Estimate**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Revenue** |  |  |  |  |  |  |
| 9 632 | Payment for Expenses on Behalf of the Territory | 9 345 | 10 033 | 7 | 9 280 | 9 412 | 9 539 |
| 441 | Grants and Contributions1 | 437 | 441 | 1 | 441 | 441 | 441 |
|  |  |  |  |  |  |  |  |
| **10 073** | **Total Revenue** | **9 782** | **10 474** | **7** | **9 721** | **9 853** | **9 980** |
|  |  |  |  |  |  |  |  |
|  | **Expenses** |  |  |  |  |  |  |
| 8 896 | Employee Expenses | 8 378 | 9 309 | 11 | 8 578 | 8 702 | 8 820 |
| 962 | Superannuation Expenses | 1 006 | 932 | -7 | 919 | 931 | 943 |
| 460 | Supplies and Services | 477 | 472 | -1 | 473 | 473 | 474 |
| 1 214 | Depreciation and Amortisation | 604 | 1 251 | 107 | 1 260 | 1 260 | 1 260 |
|  |  |  |  |  |  |  |  |
| **11 532** | **Total Expenses** | **10 465** | **11 964** | **14** | **11 230** | **11 366** | **11 497** |
|  |  |  |  |  |  |  |  |
| **-1 459** | **Operating Result** | **-683** | **-1 490** | **-118** | **-1 509** | **-1 513** | **-1 517** |
|  |  |  |  |  |  |  |  |
|  | **Other Comprehensive Income** | |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| 0 | Increase in Asset Revaluation Surplus | 5 190 | 0 | -100 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |  |
| **-1 459** | **Total Comprehensive Income** | **4 507** | **-1 490** | **-133** | **-1 509** | **-1 513** | **-1 517** |
|  |  |  |  |  |  |  |  |

Note:

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

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

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget**  **at**  **30/6/20**  **$'000** |  | **Audited Outcome at 30/6/20**  **$'000** | **Budget**  **at**  **30/6/21**  **$'000** | **Var**  **%** | **Estimate**  **at**  **30/6/22**  **$'000** | **Estimate**  **at**  **30/6/23**  **$'000** | **Estimate**  **at**  **30/6/24**  **$'000** |

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

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

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

### Notes to the Territorial Budget Statements

Significant variations are as follows:

***Operating Statement***

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

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

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

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

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

#### Cash Flow Statement

Variations in the Statement are explained in the notes above.

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