

Department of the Legislative Assembly

Annual Report

2020-2021

Department of the Legislative Assembly
PO Box 3721
DARWIN NT 0800

Phone: (08) 8946 1422

Website: www.parliament.nt.gov.au



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Clerk and Chief Executive

The Hon Michael Gunner, MLA
Chief Minister
Parliament House
DARWIN NT 0800

Dear Chief Minister

I am pleased to submit to you the 2020-21 annual report for the Department of the Legislative Assembly in accordance with section 28 of the *Public Sector Employment and Management Act 1993*. Pursuant to my responsibilities as the Accountable Officer under section 13 of the *Financial Management Act 1995* (FMA), I advise to the best of my knowledge and belief:

- (a) proper records of all transactions affecting the agency are kept and the employees under my control observe the provisions of the FMA, the Financial Management Regulations and the Treasurer's Directions
- (b) procedures within this agency afford proper internal control and current descriptions of such procedures were recorded in accordance with the requirements of the FMA
- (c) no indication of fraud, malpractice, material breach of legislation or delegation, or major error in or omission from the accounts or records exists
- (d) in accordance with the FMA, the internal audit capacity was adequate and the results of the internal audits were reported to the Chief Executive Officer
- (e) the financial statements included in this report have been prepared from proper accounts and records and are in accordance with Treasurer's Directions, where appropriate, and
- (f) all Employment Instructions issued by the Speaker and as applicable, the Commissioner for Public Employment have been adhered to.

I have received advice from the Chief Executive of the Department of Corporate and Digital Development, which performs a number of functions on behalf of this agency, that proper records are maintained in compliance with the FMA, Regulations and Treasurer's Directions.

Yours sincerely

Russell Keith
Acting Clerk and Acting Chief Executive

30 September 2021

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Clerk and Chief Executive – Overview

This overview has been prepared by Mr Michael Tatham who completed his term as Clerk and Chief Executive of the Department of the Legislative Assembly on 2 July 2021.

As my colleagues and I met on each early morning of a Legislative Assembly meeting day, a fly-on-the-wall camera crew could have been filming instalments of an (imagined) worldwide television phenomenon – A show where viewers witness the examination in detail about what is on the Notice Paper, predicting which standing order may apply to which possible procedure and the formatting of the Minutes of Proceedings. Perhaps they would call it *Territory Clerks*.

I have worked with parliamentarians for 24 years in three jurisdictions and served as the Clerk of the Legislative Assembly of the Northern Territory for eight years. Before that for three years I was Deputy Clerk and before that was a senior Committees officer. Like all parliamentary Clerks, it was a long held childhood ambition to enter parliamentary service and one day become what is simply called The Clerk, a role in existence in Westminster parliaments since 1363.

It has been my duty and my privilege to provide detailed and accurate advice on parliamentary law, practice and procedure to the Speaker and to all Assembly Members.

As evidenced by the production of this Annual Report, I am the head of a Government Department. A Department which has complied with all government directives concerning budget and staffing and, very likely one of the few government agencies, which has fewer full time equivalent staff now than it did ten years ago.

Department of the Legislative Assembly (DLA) officers are dedicated, intelligent and committed to their roles, I have been very fortunate to work with such a competent group of professionals in the DLA.

This is my final Annual Report.

In the Northern Territory, the Clerk of the Legislative Assembly is a Cabinet appointment. I was appointed by gazettal notice in June 2013 by a Country Liberals Chief Minister and was reappointed by a Labor Chief Minister. I respect and value the work of whomever is in that demanding role. In 2021 I did not seek a further appointment, generational change is coming.

We have achieved

My colleagues and I have worked together to realise great success in the past decade, and it's worth the following listicle being celebrated here.

We:

- Reviewed and re-wrote the Standing Orders of the Legislative Assembly of the Northern Territory in 2016 and again in 2020 (yet to be published, interrupted by COVID and the 2020 election)
- Assisted the Speaker with the content for her responses to a 2020 ICAC Report which contains recommendations for Speaker and the Clerk which were tabled in the Assembly during October 2020 and June 2021
- Prepared two detailed advices on the status of the official opposition, tabled in the 13th Legislative Assembly in 2016 and 2018
- Implemented the *Members' Guide to Procedures* from 2013 onwards (now in its 7th edition)
- Authored content contained in the *Speaker's Procedural Bulletins* published after each sitting period (implemented in 2013 and ongoing)
- Prepared and signed off the Minutes of Proceedings

- Implemented the *Know Your Assembly* seminars in the Northern Territory from 2012 (four to six held per annum) based on the NSW public service seminar model
- Introduced an audit of the Members' Register of Interests each year to ensure the Members understand their holdings on the Register and remind them to be up to date
- Provided strategic advice and support for the term of an Australia Region Representative (Northern Territory Branch 2015-2018) during her term on the Executive Committee of the Commonwealth Parliamentary Association
- Oversaw the hosting of Commonwealth Youth Parliament held in Darwin in 2015, the Commonwealth Parliamentary Association Executive Committee meeting in 2017 and the usual jurisdictional rotation for hosting of parliamentary conferences and seminars
- Implemented annual Member satisfaction surveys from 2012
- Initiated Electorate Office based meetings for the Board of Management in 2017 (to resume post Covid in 2021) for the Board to be better informed on Member experiences
- Led on the consultation and advice over a six year period including deep engagement in remote Northern Territory Aboriginal communities and with leading constitutional law experts (Professors Twomey and Williams) to develop and pass the *Constitutional Convention (Election) Act 2011*. This major achievement can still be implemented by a willing Government applying this legislated option to develop better governance for all Territorians
- Revised the *Accounting and Property Manual* and *Agency Procurement Management Plan* for 2020-2024
- Rewrote the Department of the Legislative Assembly *Strategic Plan for 2020-2024*
- Hold Staff Forums every month with staff engagement on key aspects of the work of the Department (including a *Policy of the Month*)
- Are responsive to employee, union and Speaker requests for information and advice in the wake of the recent events of an alleged sexual assault in a Parliament House ministerial office in Canberra and other reported behaviours
- Ensured in 2020-2021 that the *Workplace Behaviours Guidelines* are up to date in conjunction with the *Code of Conduct* in regard to harassment and safety matters
- Introduced working from home arrangements in early 2020 in response to COVID and well ahead of the broader NT public service arrangements
- Reduced staff as required by Budget Report initiatives
- Consulted on and implemented new policies on *Whistleblower Protections*, *Fraud Control* and *Conflict of Interest* in 2019 and 2020
- Recently finalised the production of the new *Members' Guide to Entitlements and Responsibilities When Using Statutory Entitlements 2021* and *Guide to Members' Responsibilities for Disclosure of Interests*.
- Updated the content for the (2021) *How Do I? Members' Guide* which contains key information on Member security, information technology, travel, staffing, office location, office equipment and other statutory entitlement matters
- Implemented an annual review and update of all Speaker's Determinations a decade ago and it continues
- Are undertaking a review of the *Strategic Risk Assessment* though the Board of Management to ensure compliance and mutual consistency with the new *Strategic Plan* and each unit's business plans
- Have responsibility for the maintenance and security of the Northern Territory's most significant public building (Parliament House) and the 25 electorate offices
- Again contributed serious and intelligent feedback to a request from the ICAC on the Draft *Mandatory Reporting Directions and Guidelines* in 2021 despite concerns about recriminations after public servants had been accused (during a 2019 Mix FM radio interview) by the Commissioner of providing 'sarcastic' feedback during consultation on an ICAC Whistleblowers Discussion Paper two years prior.

All of the above is a collective effort. We share in these achievements and excellent outcomes as officers of this Assembly.

In our roles we maintain our integrity and ability to provide clear, precise and meaningful feedback on matters. If this is not appreciated, then democracy and accountability ultimately suffers. We respond, we report, we have nothing to hide.

I have, during my time as Clerk, also been able to contribute to my role through publishing articles such as:

- The Table – Journal of the Society of Clerks at the Table. *How Official is the Official Opposition?* Volume 87, 2019
- Australasian Parliamentary Review *Participation and Power: Aboriginal Representation and Members of the Northern Territory Legislative Assembly 1974-2014*, June 2015
- The Parliamentarian *Participation and the Empowering of Indigenous People*. Issue 1, 2015

The Northern Territory Assembly has benefited from trusting collegiate relationships I have formed with many Commonwealth parliamentary Clerks at the Table and the many other parliamentary officers in service to their various parliaments in Australia, Asia, the Pacific, Africa, North America and Europe.

I have had the privilege to attend, deliver papers at, and bring value back to the Assembly from a number of forums including international conferences. An intelligent outward looking Territory values these sorts of interactions:

- Australia and New Zealand Clerks at the Table (ANZACATT) Professional Development Seminars
- Parliamentary Human Resources Conference
- National Conference of (United States) State Legislatures (NCSL)
- Australian Clerk's Biennial Conferences
- Society of Clerks at the Table in Commonwealth Parliaments (SOCATT)
- Australasian Study of Parliament Group (ASPG)
- Presiding Officers and Clerks Conferences
- Commonwealth Parliamentary Association Australia/Pacific Regional Conferences
- National Assembly of Zambia Post Election Seminar, 2016
- Conference of Canadian Clerks, 2015
- 61st Westminster Seminar, London 2012
- Attachment to the UK House of Commons during 2012

Our experience in the DLA includes officers with professional backgrounds in legal advocacy and community involvement as well as in-depth experience in parliamentary procedure, governance and administration, finance and other areas. We have developed resilience and determination to achieve results and get the required job done.

As a team we have a workplace culture which welcomes being realistic, pragmatic, agile and adaptable with a customer and outcomes focus inside the accountability requirements of good governance. We can understand Member enthusiasm and priorities and work to balance these with other factors where required.

We all know from our experience working with elected members that political imperatives and expedience can sometimes challenge good governance and good policy outcomes. It is a mark of the imperfect world of government and democracy in which we live, yet we cherish the democratic institution and must constantly and consistently work to improve it by serving those who serve their constituents.

The Legislative Assembly is well positioned under the speakership of the Hon Ngaree Ah Kit MLA and the next Clerk for the Legislative Assembly to improve on what we have achieved together.

In this reporting period we have had some challenges including an assertion by the Commissioner for Public Employment in the middle of the EBA process suggesting that the Speaker should conduct her own Enterprise Bargaining negotiations for a Government Department. Hopefully that matter will be resolved by the end of the existing EBA in August 2021.

The Northern Territory, like all jurisdictions needs ongoing check-ups and maintenance to continue improving the governance of the Legislative Assembly to serve Territorians and make it independent of Government.

It is regretted that the Scrutiny Committees were abolished and that the Clerk is still not an independent officer and remains a Government servant rather than a servant of the Assembly.

It was a solid achievement that legislation was passed ten years ago for a constitutional convention to be convened to improve Territory governance, frame its future place in the Australian Federation, and realise so much potential. But it will be a shame if the Constitutional Convention Election Act 2011 is never actually implemented.

<https://legislation.nt.gov.au/Legislation/CONSTITUTIONAL-CONVENTION-ELECTION-ACT-2011>

Good governance remains unfinished business everywhere we turn. Like all unfinished business, it will always be something for whomever is the CEO and Clerk to work on, with the elected Members we serve, and the Territorians they serve. It never ends.

Thanks colleagues, thanks Members and thanks Northern Territory for the many opportunities.

Michael Tatham, Clerk & Chief Executive (4 July 2013 to 2 July 2021)

Functions and Objectives of the Agency

The Department of the Legislative Assembly (DLA) facilitates the operations of the Legislative Assembly to make laws for the peace, order and good government of the Territory.

The agency is structured into three divisions that provide advice and services which support the Assembly, its Members and committees and promote community engagement.

Legislation administered by the Agency

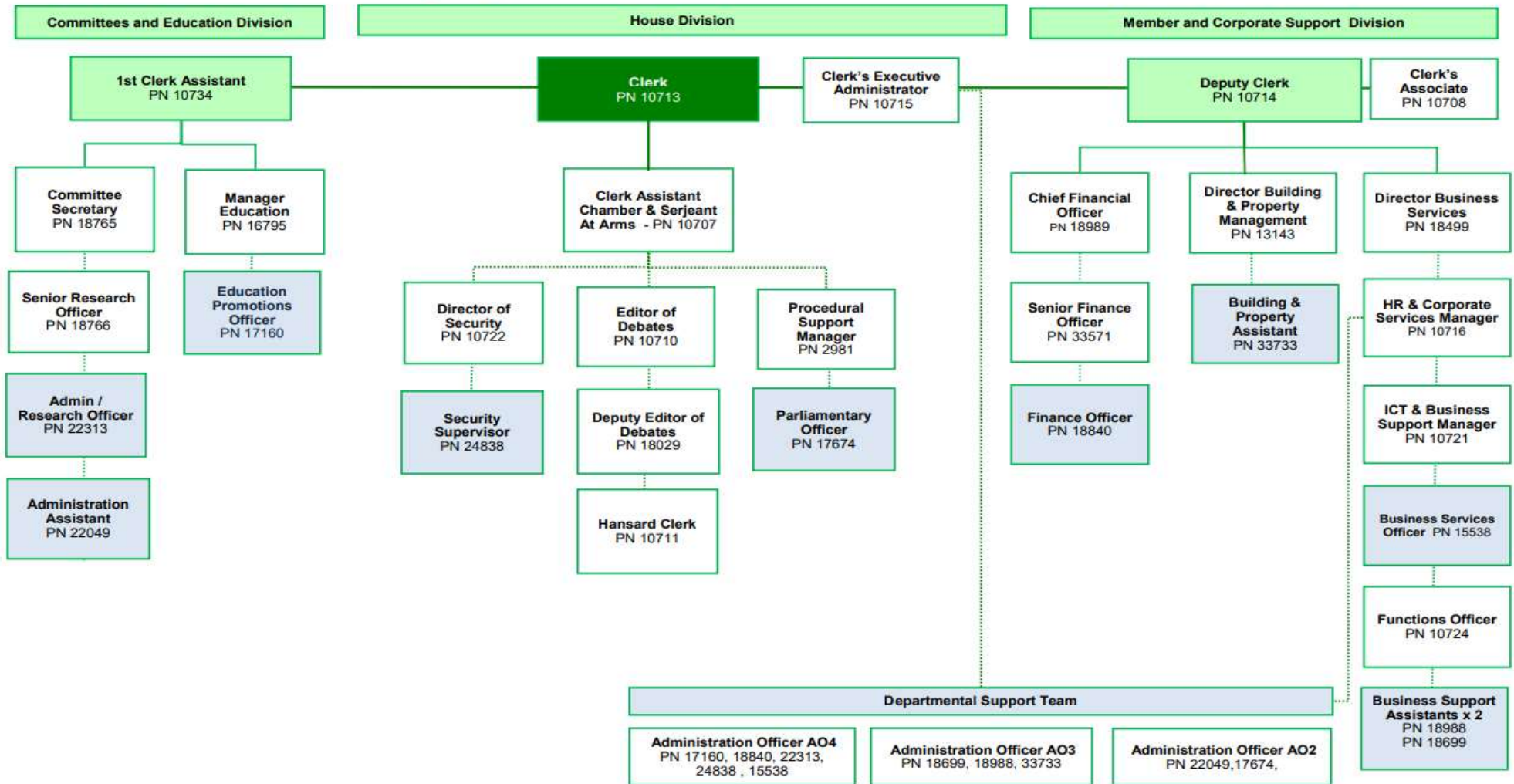
The DLA administers the following Legislation:

- *Constitutional Convention (Election) Act 2011*
- *Legislative Assembly (Disclosure of Interests) Act 2008*
- *Legislative Assembly (Members' Code of Conduct and Ethical Standards) Act 2008*
- *Legislative Assembly (Powers and Privileges) Act 1992*
- *Legislative Assembly (Security) Act 1998*
- *Legislative Assembly Members (Miscellaneous Provisions) Act 1987*

Organisation Chart



Department of the Legislative Assembly Organisation Chart



Board of Management

The Board of Management meets monthly as the Department's senior decision-making body with responsibility for strategic leadership and management of priorities. The Board of Management during the reporting period comprised:

- Michael Tatham, Clerk and Chief Executive (Chair)
- Marianne Conaty, Deputy Clerk
- Russell Keith, First Clerk Assistant
- Craig Muir, Clerk Assistant Chamber and Serjeant at Arms
- Diem Tang, Chief Financial Officer
- Jacqui Forrest, Director Business Services (Michael Smiler and Cameron Tyrrell have acted in this role from 14 April 2021 to 30 June 2021)
- Melissa Johnson, Director Building and Property Management.

Members of the Board of Management are key management personnel for the purposes of financial reporting. Their responsibilities include:

- monitoring performance against objectives
- maintaining financial accountability
- ensuring people management and communication practices are effective, fair and equitable, and support corporate objectives.

DLA staff are briefed on decisions, agency direction and relevant issues arising from the Board meetings at monthly staff forums.

Agency Operations

House Division

Office of the Clerk

The Office of the Clerk provides procedural advice and support to the Speaker and Members of the Legislative Assembly and executive leadership of the DLA. The Office of the Clerk supports all domestic committees such as the Standing Orders, Privileges and House Committees.

Research Service for Independent Members

The Research Service supported the research requirements of independent Members during the 13th Assembly to enable them to undertake their parliamentary responsibilities by producing reliable, impartial and timely research reports, briefing material and other information on request. In the reporting period, the service produced 92 research reports: 51 at the request of individual Members, and 41 initiated by the service for distribution to all independent Members.

Initiated by:	Long Reports	Short Reports	Bill Digests Summaries	Rapid Responses	Meeting & Briefings	Total
Member	10	15	0	17	9	51
Research Service	-	1	38	2	-	41
Total	10	16	38	19	9	92

Procedural Support and Security Services

Procedural Support includes the Hansard Unit and Table Office. The Table Office is responsible for the provision of administrative and procedural support and advice to Members during meetings of the Assembly. Hansard broadcasts and transcribes meetings and committees, and produces the edited *Parliamentary Record*.

The Key Performance Indicator in Budget Paper 3 for the reporting period was:

- *records and transcripts produced within agreed timeframes* 98%

In the reporting period, the DLA met agreed time frames for delivery of records and transcripts with the exception of the December 2020 Estimates Committee hearings. Due to the extensive hours the Committee met within a condensed number of days, there were insufficient resources available to meet the standard of complete daily transcripts. Transcripts were provided until 8 pm. Complete transcripts were then provided within the agreed time frame of three business days following the conclusion of the hearings. Due to Christmas closedown and staff leave the final edited transcripts were provided after seven weeks, outside the standard three-week time frame.

The Table Office manages an electronic database of the Legislative Assembly *Parliamentary Records* and tabled papers. These documents are uploaded on meeting days by the Table Office to the [Territory Stories](#) database and are available online through the [DLA website](#).

Assembly Meeting Statistics

	2020-21	2019-20
Total meeting hours	163.82	195.52
Average meeting day hours	7.1	7.5
Number of meeting days	23	26
Number of bills passed	30	32
Total questions asked	302	398
Total papers tabled	309	447

Parliamentary Legislation Statistics

	Government	Opposition	Independent	Total
Bills – Brought forward 1 July 2020	-	-	-	-
Introduced	26	2	-	28
Withdrawn	-	-	-	-
Defeated	-	2	-	2
Lapsed	-	-	-	-
Passed	21	-	-	21
Acts Assented to	30	-	-	30
Bills – Carried forward 30 June 2021	2	-	-	2

The DLA Security Services Unit ensures appropriate measures are in place to provide a safe and secure environment for Members, staff of Members, staff, Parliament House building occupants and visitors.

Frontline security for Parliament House is contracted to Wilson Security, which provides reception, screening and monitoring services to the site and greets Members, building occupants, visitors and contractors attending the premises. Frontline guards are trained in crowd control techniques, customer service and conflict resolution. They are the first responders to security incidents and first aid requirements.

During the reporting period there were 131,951 screenings undertaken for people entering Parliament House.

Committees and Education Division

Committees

Committees are appointed by the Assembly to inquire into and report on matters of public importance or matters relating to the administration of the Assembly. Committee membership is made up of Government, Opposition and independent Members. The DLA provides impartial procedural, research and administrative support to committees to assist them perform their functions. The Committee Office supports scrutiny committees and the Office of the Clerk supports domestic committees.

The Legislation Scrutiny Committee and the Sessional Order that provided for the referral of Bills to the committee ceased with the dissolution of the 13th Assembly.

In the 14th Assembly the functions of the Subordinate Legislation and Publications Committee were given to the Legal and Constitutional Affairs committee.

In response to the COVID-19 pandemic, the Assembly gave the Public Accounts Committee an additional temporary function of monthly hearings with the Security and Emergency Management Sub Committee of Cabinet and the Under Treasurer on the response to the pandemic and Territory finances.

With the deferral of the 2020-21 Budget, the Assembly established two Estimates Committees during the period.

Committee Activity

Committee	Meetings	Hearings & Visits	Briefings	Reports
Scrutiny				
Estimates Committee 2020	7	5	-	1
Estimates Committee 2021	10	7	-	1
Legal and Constitutional Affairs Committee	4	-	-	-
Legislation Scrutiny Committee	1	-	-	1
Public Accounts	8	-	2	1
Standing Committee on the ICAC	2	-	2	-
Domestic				
House	4	-	1	1
Standing Orders	1	-	-	-
Committee of Privileges	6	-	-	1
Total	43	12	5	6
Budget Paper 3 KPI	7	N/A	N/A	20¹

1. The variation is due to a reduction in the number of enquiry referrals from the Assembly. This target for the 2021-22 budget KPI is now 5.

Education Programs and Community Engagement

The Parliamentary Education Services Unit (PES) provides education, engagement, public relations and information programs relating to the operations of the Northern Territory Parliament and its committees. The PES coordinates some programmes at Parliament House with the NT Electoral Commission.

The unit delivers school programs, including outreach to rural and remote areas of the NT, adult education programs, and parliamentary promotions such as public tours of Parliament House.

The DLA uses social media to engage with the public and to promote the Parliament to a broad range of stakeholders.

Twitter is used when the Assembly meets or during Estimates hearings to notify followers of the business of the Assembly as it is happening. At 30 June 2021, the DLA had 1452 followers.

Facebook is used to promote facts about Parliament House, to promote dates and call for submissions for public hearings and other events occurring at Parliament House and to advertise DLA employment vacancies. At 30 June 2021, the DLA had 799 followers.

The DLA also maintains an email subscription service for notifications of Assembly committee activity, such as calls for submissions and tabling of reports. At 30 June 2021 there were 308 subscribers.

Participants in Parliamentary Education Services Programmes

Programme	Activity	Participants	Number
Public Tours	Wednesday tours Recommended June 25 2021 (a number of small tours went ahead upon request)	44	6
Total		44	6
Schools Programmes	Parliament House tours	2459	99
	Role plays	1021	43
	Step up be heard	183	8
	Outreach programmes	167 remote	6
		325 regional	15
	Other	55	2
Total		4210	173
Special Events	Commonwealth week	368	15
	Bombing of Darwin	40	1
	Democracy Dash	334	4
Total		742	20
Adult Education	Know Your Assembly	91	6
	Foundations of Governance	95	6
	General programmes and tours	430	31
Total		616	43
TOTAL		5612	238

Many of the unit's activities were suspended and modified in accordance with COVID-19 restrictions, with services online as an alternative to its face to face programs. This accounts for the difference between the total participants in the reporting period and the BP3.

Member and Corporate Support Division

Finance Unit

The Finance Unit provides strategic advice on financial and budgetary matters to the Chief Executive Officer and the Department's Board of Management. It ensures the Board of Management members' legislative and regulatory compliance and manages departmental accounting policies, standards and processes.

Business Services

Business Services administers procurement, human resources, corporate information management, ICT, telecommunications, travel, vehicles and venue hire at Parliament House.

The Department of Corporate and Digital Development (DCDD) provides an ICT Service Manager located at Parliament House to support the Legislative Assembly and one contracted technician.

Building and Property Management

The DLA is responsible for ensuring Parliament House is a safe, secure and well-maintained building. The DLA procures and manages contracts for the cleaning and grounds maintenance of the parliamentary precinct as well as other facilities management services.

The DLA maintains an Asset Management Plan (AMP), which captures information about the infrastructure and building systems as well as details of maintenance works carried out at Parliament House. The DLA works in partnership with the Department of Infrastructure, Planning and Logistics (DIPL) to strategically plan and deliver infrastructure works within the allocated repairs and maintenance and minor new works budgets. Advice from DIPL in regard to the lifespan of building systems is recorded in the AMP to assist with planning to ensure the building is well maintained and systems remain operational.

Works within Parliament House and its precinct in 2020-21 included:

- replacement of a number of CCTV cameras
- replacement of carpet on levels 3 and 4
- repairs to the secure car park fence
- waterproofing and replacement of tiles on the level 2 front veranda
- replacement of chilled water pipe cladding on level 1

The DLA is also responsible for maintaining electorate offices for Members of the Legislative Assembly (MLAs). The DLA works with DIPL to ensure offices are fitted out to provide a suitable level of amenity and security. The DLA liaises with the Department of Corporate and Digital Development, which manages the electorate offices leases, to ensure building owners carry out their responsibilities to maintain the properties in accordance with the lease agreements.

Works in electorate offices in 2021-22 included:

- installation of a door in the corridor of the Gwoja electorate office
- redesign of the reception area and installation of CCTV at the Karama electorate office
- redesign of the reception area, Member's office and community room in the Nelson electorate office
- installation of LED lighting at the Sanderson electorate office
- installation of a security screen and gate in the reception area of the Johnston electorate office
- installation of a security screen in the reception area of the Fannie Bay electorate office
- painting in the Blain electorate office.

Corporate Governance

The Department's corporate governance structure comprises the following elements:

- leadership
- strategic and business planning
- risk management
- internal and external scrutiny
- performance
- information management.

Strategic and Business Planning

The Department's Strategic Plan 2020-24 (the Plan), which was developed in consultation with all DLA staff, was finalised in July 2020.

The key strategic statements in the Plan are

- **Our Purpose:** A Legislative Assembly representing all Northern Territory electors served by a Department which exists to support the Members and the independent institution of Parliament.
- **Goals:** Accountability, scrutiny, transparency and beneficial relationships to ensure strong democracy.
- **Achieving our goals and realising our purpose:** Through the leadership of the Executive Team comprised of the Clerk, Deputy Clerk and First Clerk Assistant, the Department uses a range of tools and is organised into strategic divisions to deliver on outcomes.

The goals in the Strategic Plan are translated into operational goals in Business Plans prepared by Units and then into WPPs for individual staff. The Department maintains a Planning and Reporting Calendar containing entries for all known commitments and compliance activity for the year ahead. The Board of Management and the Audit Committee review the document on an ongoing basis.

Risk Management and Audit

The Audit Committee assists the Clerk and the Board of Management to fulfil corporate governance responsibilities by:

- managing a corporate governance framework for the Department, facilitating the risk assessment process and monitoring strategic and business risks
- maintaining an audit plan
- reviewing the adequacy and effectiveness of internal control mechanisms established to mitigate identified risks
- reviewing the adequacy of departmental policies, standards and business procedures as referred or of the Committee's own motion
- setting terms of reference for reviewing and completing internal audits and reviews
- considering recommendations arising from all internal and external audits and reviews, and overseeing the implementation of action items arising from recommendations
- undertaking any other functions and activities as determined from time to time by the Clerk.

In 2020-21, the Audit Committee comprised the Deputy Clerk (Chair), the First Clerk Assistant, the Director Business Services, an external member from the Department of Parliamentary Services (Victoria) and one appointed observer who is ordinarily on a 12 month rotation. The Audit Committee met three times.

The DLA manages potential exposures through extensive mitigation and reporting practices.

External Scrutiny

The Department is subject to the NT Auditor-General's audit program under the powers and responsibilities established by the *Audit Act 1995*. Two external audits were undertaken by the Northern Territory Auditor-General's Office during 2020-21.

A complaint was received by the NT Buy Local Industry Advocate relating to a procurement exercise undertaken by the Department during the reporting period. The NT Buy Local Industry Advocate undertook a review and presented his review report.

The Department worked closely with Department of Corporate and Digital Development on each step of this procurement exercise and has welcomed the areas to improve for the next processes as suggested by the NT Buy Local Advocate.

Corporate Credit Card Review

The objective of this assessment undertaken by the Auditor-General's office was to examine transactions using Corporate Credit Cards that were verified by the DLA between 1 July 2019 and 31 March 2020. The findings and response from the Department were tabled in the Parliament in November 2020.

End of Year Review

This review undertaken by the Auditor-General's office is to assess the adequacy of selected aspects of controls over reporting, accounting and material financial transactions and balances with the primary purpose of providing support to the audit of the Treasurer's Annual Financial Statement (TAFS). The results are detailed in the Auditor-General's November 2020 Report that was tabled in Parliament

Agency Compliance Audit

An agency compliance audit was conducted by the Auditor-General's office to assess whether internal control systems include necessary features to ensure compliance with financial legislative obligations, in particular responsibilities under Treasurer's Directions and the Procurement Governance Policy and Rules, and provide assurance that they were being achieved.

The audit opinion states that, in general the accounting and control procedures examined provide reasonable assurance that the responsibilities of the Accountable Officer, as set out in Treasurer's Directions and Procurement Regulations and Guidelines, will be met if those systems continue to operate in the manner identified in the audit. There were no significant matters arising from the audit.

The results of the agency compliance audit were published in the Auditor-General's August 2020 report that was tabled in Parliament.

Access to Information

In compliance with section 11 of the *Information Act 2002*, the Department's structure, functions and types of information held is available on its website along with advice on how to make a request to access public sector information.

One application to access information under the *Information Act 2002* was received in the reporting period. One was also carried over from the previous reporting period.

Privacy

The Department complies with the ten Information Privacy Principles (IPPs), established by Schedule 2 of the *Information Act 2002*. Staff with access to personal information are aware of their obligations to manage information carefully and records management access caveats are in place and audited.

No privacy complaints were received in the reporting period.

Records and Archives Management

The DLA manages corporate records in compliance with Section 134 of the *Information Act 2002* and Northern Territory Government records management standards.

Parliamentary records are managed in compliance with the *Northern Territory Self-Government Act 1978* (Cth) and Standing Orders.

Work Health and Safety

The DLA manages its Work Health Safety (WHS) obligations through a WHS Staff Committee and the WHS Steering Committee.

The WHS Staff Committee is convened by the DLA WHS Advisor and is open to all building occupants. The Committee meets quarterly and assists in developing standards while facilitating cooperation between management and employees. The agency WHS Management Policy was reviewed and updated in May 2021 and is published on the intranet.

No major WHS issues were raised in the reporting period. Two minor incidents were reported, one categorised as environmental which was mitigated by advising workers not to use products that emit a strong odour in the workplace. The other incident involved the provision of basic first aid to a visitor.

The DLA elected Health and Safety Representative raised no issues during the reporting period.

Member Satisfaction Survey 2020

The DLA provides a range of administrative and support services to Members to assist the operation of the Assembly and in accordance with the Remuneration Tribunal Determinations. As a key output of the agency and as detailed in Budget Paper 3 (BP3), the DLA is committed to ongoing improvements to the delivery of services to Members of Parliament to ensure prompt and responsive services that meet their needs.

The services provided to Members are assessed annually by the DLA through a Member Satisfaction Survey. The results of the 2020 survey in comparison with 2019 is detailed in the table below.

Member Satisfaction Survey Results

Questions	2020-21 BP3 KPI	2020 Result	2019 Result
1.Satisfaction with Chamber Support and Advice	98%	98.9%	99.2%
2. Production of the Parliamentary Record	N/A	91.5%	99.6%
3. Satisfaction with Committee Meetings and Reports	98%	98.5%	98.91%
4. Satisfaction with Education Programmes	N/A	98.57%	98.33%
5. Satisfaction with Internal Services	95%	97.27%	97.8%
6. Satisfaction with External Services	95%	96%	92.8%
7. Satisfaction with Building Management Services	97%	98.6%	98.5%

Our People

Department of the Legislative Assembly Staff

The staff of the Department of the Legislative Assembly (DLA) provide services that enable the operation of the Legislative Assembly, support Members of the Legislative Assembly and their electorate offices and manages the maintenance, security and operation of Parliament House.

As at 30 June 2021, the DLA had an establishment of 33 employees comprising three executive contract officers, 22 permanent employees and eight staff employed on fixed term contracts.

The DLA employed 25 Hansard casuals to support periods of peak activity. This is an increase of one from the previous year. DLA staff by level are set out below.

DLA staff by level as at 30 June 2021	No.
Executive Contracts	4¹
ECO5	1
ECO3	1
ECO1	1
ECO1 ¹	1
1. (Nominal position SAO2. Difference between SAO2 and ECO1 for three months from June 2021 funded by AGD due to organisation change in AGD)	
Senior Administration Officers	6
SAO2	3
SAO1	3
Administration Officers	21
AO7	2
AO6	4
AO5	3
AO4	9
AO3	3
AO2	2
Hansard Casuals	25
AO4	16
AO2	9
Office of the Speaker	2
TOTAL	56

Professional Development

In 2020-21, the DLA had in place a performance management and development system known as the Work Partnership Plan (WPP). The aim of a WPP is to improve employee engagement and to focus on:

- performance
- priorities of an employee's role
- career planning
- development opportunities.

In preparation for the WPP, employees perform a self-assessment against the Capability Leadership Framework (CLF) criteria, relevant to their level, to identify their strengths and areas for development.

The DLA supported writing workshops for 9 employees, fire extinguisher and warden training for 9 employees, and 24 other training and professional development activities. The DLA also facilitated a special staff forum at Parliament House where the Independent Commissioner Against Corruption provided a briefing on ICAC matters and answered a number of questions from staff. All staff were invited and encouraged to attend, including electorate staff of Members of the Legislative Assembly.

Development opportunities of note during the reporting period were:

- The Clerk's Associate attended the virtual Commonwealth Youth Parliament facilitated by the Commonwealth Parliamentary Association in December 2020.
- Three DLA staff members completed the Parliamentary Law and Practice Course during the reporting period.
- A number of DLA staff (virtually) attended the 3 day Australia and New Zealand Association of the Clerks-at-the-Table professional development seminar in December 2020. The former Clerk, Mr Michael Tatham was on the Panel of Clerks.
- The Understanding the Pacific virtual webinar hosted by the Department of Foreign Affairs and Trade and the Australian National University over the period 1-22 June 2021 was attended by DLA staff.

Electorate Office and Office of the Speaker Staff

The DLA employs staff for Members of the Legislative Assembly, including the Office of the Speaker. As of 30 June 2021, a total of 112 people were employed on either fixed term or casual contract arrangements as described below.

All Members are entitled to one full time equivalent (FTE) electorate officer and the Members for Arafura, Arnhem, Barkly, Daly, Namatjira, Mulka and Gwoja are all entitled to one FTE liaison officer. The Office of the Speaker also had two FTE. These roles may be filled by more than one person through a job share arrangement.

All Members were entitled during the reporting period to 104 hours of support per quarter from an electorate office assistant who was engaged on either a fixed term or casual basis based on the operational needs of the office. Relief electorate officers are employed on a casual basis and do not work set hours but provide ad-hoc support as required to cover periods of leave.

Remuneration Tribunal Determination 1 of 2021 will come into effect on 1 July 2021 and will introduce a number of changes to terms and conditions for Electorate Office staff and the entitlement of Members for Electorate Office staff. The department undertook significant preparatory work during the reporting period to prepare for the 1 July 2021 implementation.

Staff of Members of the Legislative Assembly and the Office of the Speaker by position

Role	No.
Office of the Speaker	2
Electorate Officers	27
Liaison Officers	9
Fixed Term Electorate Office Assistants	7
Casual Electorate Staff	67
TOTAL	112¹

1. as at Pay 26 2020-21

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Financial statement overview

For the year ended 30 June 2021

OVERVIEW

The 2020-21 budget and financial statements for the Department of the Legislative Assembly (the department) have been prepared on an accrual basis in accordance with the Northern Territory financial management framework and the Australian Accounting Standards. The department's financial performance in 2020-21 and comparatives for 2019-20 are reported in four financial statements: the Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity and Cash Flow Statement.

The establishment of budgets and performance by output ensures that resource allocation decisions achieve the results intended by government. Note 3 to the financial statements provides details of the department's expected performance by output group based on the allocated budget.

Significant variations between the actual outcome compared to the original November 2020 Budget for the 2020-21 financial year are reported in Note 23 of the financial statements. Where comparisons to budget have been made in this overview, it reflects the final budget.

Comprehensive Operating Statement

The comprehensive operating statement provides information on the financial performance of the department for the financial year.

	2020-21 \$M	2019-20 \$M	Movement \$M
Operating Income	29.14	28.76	0.38
Operating Expenses	31.35	31.28	0.07
Net Operating Surplus/(Deficit)	(2.21)	(2.53)	0.32
Other Comprehensive Income	(9.30)	(12.22)	2.92
Comprehensive Surplus/(Deficit)	(11.51)	(14.75)	3.24

The department reported a net operating deficit of \$2.2 million. However with a net \$9.3 million decrease due to the transfer of land parcel 3940 to the Department of Infrastructure Planning and Logistics for the under-ground car park, the department reported a comprehensive deficit of \$11.5 million. The land transfer is reflected in the Statement of Change in Equity. Further details are set out in notes 12 and 17.

The operating activities reported a net operating deficit of \$2.2 million which was largely attributed to \$3.7 million in asset expense, offset by the under spend of \$1.4 million against employee and administrative expenses, primarily in repairs and maintenance and Members of the Legislative Assembly and electorate offices use of entitlements pursuant to Remuneration Tribunal Determinations.

The department received total income of \$29.14 million in 2020-21, an increase of \$0.4 million compared to 2019-20. This increase is primarily due to increased Output Appropriation resulting from Members of the Legislative Assembly's entitlements funded as a result of the Remuneration Tribunal Determinations in effect during the reporting period.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

The department's primary source of income is Output Appropriation (\$24.11 million), which makes up 86.2 per cent of all agency income of \$29.14 million. Further income received by the department includes sales of goods and services of \$20,000. Other income recognised by the agency includes goods and services received free of charge from the Department of Corporate and Digital Development, repairs and maintenance received free of charge from the Department of Infrastructure, Planning and Logistics, and other miscellaneous revenue.

Balance Sheet

The Balance Sheet provides a summary of the department's financial position on assets, liabilities and equity as at 30 June 2021.

	2020-21 \$M	2019-20 \$M	Movement \$M
Assets	258.82	273.99	(15.57)
Liabilities	1.79	1.54	0.25
Equity	257.03	272.45	(15.42)

During 2020-21 the department's total assets decreased by \$15.57 million from \$273.99 million to \$258.82 million primarily due to the net impact of a decrease of \$13.5 million from the transfer of land parcel 3940 to the Department of Infrastructure Planning and Logistics for the under-ground car park.

Cash Flow Statement

The Cash Flow Statement reflects total cash payments and receipts during the financial year.

	2020-21 \$M	2019-20 \$M	Movement \$M
Cash at start of year	9.69	7.90	1.79
Net movement	1.92	1.79	0.13
Cash at end of year	11.61	9.69	1.92

As at 30 June 2021, the department's cash held of \$9.69 million was \$1.79 million more than at the end of 2019-20. The increase in cash held reflects the department's lower than expected employee and administrative expense compared to budget estimates.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Certification of the financial statements

We certify that the attached financial statements for the Department of the Legislative Assembly have been prepared based on proper accounts and records in accordance with the prescribed format, the *Financial Management Act 1995* and Treasurer's Directions.

We further state that the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement, and notes to and forming part of the financial statements, presents fairly the financial performance and cash flows for the year ended 30 June 2021 and the financial position on that date.

At the time of signing, we are not aware of any circumstances that would render the particulars included in the financial statements misleading or inaccurate.



MARIANNE CONATY

Acting Clerk and Chief Executive Officer

30 August 2021



DIEM TANG

Chief Financial Officer

30 August 2021

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Comprehensive operating statement

For the year ended 30 June 2021

	Note	2021 \$000	2020 \$000
INCOME			
Appropriation			
Output	4a	25,110	24,173
Sales of goods and services	4b	20	50
Goods and services received free of charge	5	3,970	4,460
Other income	4c	39	73
TOTAL INCOME	3	29,139	28,756
EXPENSES			
Employee expenses		18,841	18,198
Administrative expenses			
Property management		2,847	2,729
Purchases of goods and services	6	1,842	1,767
Depreciation and amortisation	12, 13c	3,729	3,671
Other administrative expenses ¹		4,092	4,917
TOTAL EXPENSES	3	31,351	31,282
NET SURPLUS/(DEFICIT)		(2,212)	(2,526)
OTHER COMPREHENSIVE INCOME			
Items that will not be reclassified to net surplus/(deficit)			
Changes in accounting policies		-	-
Correction of prior period errors		-	-
Changes in asset revaluation surplus		(9,300)	(12,219)
TOTAL OTHER COMPREHENSIVE INCOME		(9,300)	(12,219)
COMPREHENSIVE RESULT		(11,512)	(14,745)

¹ Includes DCDD service charges and DIPL repairs and maintenance service charges.

The comprehensive operating statement is to be read in conjunction with the notes to the financial statements.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Balance sheet

As at 30 June 2021

	Note	2021 \$000	2020 \$000
ASSETS			
Current assets			
Cash and deposits	8	11,607	9,688
Receivables	10	109	152
Inventories	11	8	8
Total current assets		11,723	9,848
Non-current assets			
Property, plant and equipment	12, 17	246,960	264,029
Intangibles	13a	21	29
Biological assets	13b,17	-	-
Heritage and cultural assets	13c, 17	116	119
Total non-current assets		247,097	264,148
TOTAL ASSETS		258,820	273,996
LIABILITIES			
Current liabilities			
Deposits held		1	1
Payables	14	634	425
Provisions	15	1,156	1,116
Total current liabilities		1,791	1,542
Non-current liabilities			
Provisions	15	-	-
Total non-current liabilities		-	-
TOTAL LIABILITIES		1,791	1,542
NET ASSETS		257,029	272,454
EQUITY			
Capital		158,850	162,763
Reserves	17	148,084	157,384
Accumulated funds		(49,905)	(47,693)
TOTAL EQUITY		257,029	272,454

The balance sheet is to be read in conjunction with the notes to the financial statements.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Statement of changes in equity

For the year ended 30 June 2021

	Note	Equity at 1 July \$000	Comprehensive result \$000	Transactions with owners in their capacity as owners \$000	Equity at 30 June \$000
2020-21					
Accumulated funds		47,693	2,211	-	49,904
Asset revaluation reserves	17	(157,384)	9,300	-	(148,084)
Capital – transactions with owners					
Equity injections					
Capital appropriation		(1,828)	-	(41)	(1,869)
Equity transfers in		(160,945)	-	(245)	(161,190)
Other equity injections		(383)	-	-	(383)
Equity withdrawals					
Capital withdrawal		393	-	-	393
		(162,763)	-	3,914	(158,849)
Total equity at end of financial year		(272,454)	11,511	3,914	(257,029)
2019-20					
Accumulated funds		45,167	2,526	-	47,693
Asset revaluation reserves	17	(169,603)	12,219	-	(157,384)
Capital – transactions with owners					
Equity injections					
Capital appropriation		(1,787)	-	(41)	(1,828)
Equity transfers in		(160,357)	-	(588)	(160,945)
Other equity injections		(350)	-	(33)	(383)
Equity withdrawals					
Capital withdrawal		393	-	-	393
		(162,101)	-	(662)	(162,763)
Total equity at end of financial year		(286,537)	14,745	(662)	(272,454)

⁽¹⁾ Net surplus/(deficit) from the comprehensive operating statement.

The statement of changes in equity is to be read in conjunction with the notes to the financial statements.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Cash flow statement

For the year ended 30 June 2021

	Note	2021	2020
		\$000	\$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating receipts			
Appropriation			
Output		25,110	24,173
Receipts from sales of goods and services		460	393
Total operating receipts		25,570	24,566
Operating payments			
Payments to employees		(18,729)	(18,026)
Payments for goods and services		(4,908)	(4,825)
Total operating payments		(23,637)	(22,851)
Net cash from operating activities	9a	1,933	1,715
CASH FLOWS FROM INVESTING ACTIVITIES			
Investing receipts			
Proceeds from asset sales		-	-
Total investing receipts		-	-
Investing payments			
Purchases of assets		(55)	-
Total investing payments		(55)	-
Net cash used in investing activities		(55)	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Financing receipts			
Equity injections			
Capital appropriation		41	41
Other equity injections		-	33
Total financing receipts		41	74
Financing payments			
Equity withdrawals		-	-
Total financing payments		-	-
Net cash from financing activities	9b	41	74
Net increase in cash held		1,920	1,789
Cash at beginning of financial year		9,688	7,899
CASH AT END OF FINANCIAL YEAR	8	11,607	9,688

The cash flow statement is to be read in conjunction with the notes to the financial statements.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

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DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

1. Objectives and funding

The Department of the Legislative Assembly (“the Department”) provides operational support and professional advice to Members of the Northern Territory Legislative Assembly and other clients, and promotes community understanding of the work of the Assembly and its committees.

The key functional responsibilities of the agency are:

- Facilitating the effective operation of the Assembly to ensure compliance with parliamentary practice, law and procedure;
- Managing the Parliament House facility;
- Providing administrative services and advice relating to Members’ salaries, allowances and entitlements, Members’ electorate offices and electorate office staff;
- Promoting community awareness and understanding of representative parliamentary democracy and the work of the Legislative Assembly; and
- Providing administrative and research support to the parliamentary standing and sessional committees.

The Department is predominantly funded and therefore dependent, on the receipt of parliamentary appropriations. The financial statements encompass all funds through which the agency controls resources to carry on its functions and deliver outputs. For reporting purposes, outputs delivered by the agency are summarised into several output groups. Note 3 provides summarised financial information in the form of a comprehensive operating statement by the output group.

2. Statement of significant accounting policies

a) Statement of compliance

The financial statements have been prepared in accordance with the requirements of the *Financial Management Act 1995* and related Treasurer’s Directions. The *Financial Management Act 1995* requires the Department of the Legislative Assembly to prepare financial statements for the year ended 30 June based on the form determined by the Treasurer. The form of agency financial statements should include:

- (i) a certification of the financial statements
- (ii) a comprehensive operating statement
- (iii) a balance sheet
- (iv) a statement of changes in equity
- (v) a cash flow statement and
- (vi) applicable explanatory notes to the financial statements.

b) Basis of accounting

The financial statements have been prepared using the accrual basis of accounting, which recognises the effect of financial transactions and events when they occur, rather than when cash

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

is paid out or received. As part of the preparation of the financial statements, all intra-agency transactions and balances have been eliminated.

Except where stated, the financial statements have also been prepared in accordance with the historical cost convention.

The form of the agency financial statements is also consistent with the requirements of Australian accounting standards. The effects of all relevant new and revised standards and interpretations issued by the Australian Accounting Standards Board (AASB) that are effective for the current annual reporting period have been evaluated.

Standards and interpretations effective from 2020-21

Several amending standards and AASB interpretations have been issued that apply to the current reporting periods, but are considered to have no impact on public sector reporting.

Standards and interpretations issued but not yet effective

No Australian accounting standards have been early adopted for 2020-21.

Several other amending standards and AASB interpretations have been issued that apply to future reporting periods but are considered to have limited impact on public sector reporting.

c) Reporting entity

The financial statements cover the Department as an individual reporting entity.

The Department of the Legislative Assembly is a Northern Territory department established under the *Interpretation Act 1978 and Administrative Arrangements Order*.

The principal place of business of the Department is:

Level 4 Parliament House
GPO Box 3721
Darwin NT 0801
Australia

d) Agency and Territory items

The financial statements of the Department of the Legislative Assembly include income, expenses, assets, liabilities and equity over which the Department of the Legislative Assembly has control (agency items). Certain items, while managed by the agency, are controlled and recorded by the Territory rather than the agency (Territory items). Territory items are recognised and recorded in the Central Holding Authority as discussed below.

Central Holding Authority

The Central Holding Authority is the 'parent body' that represents the government's ownership interest in government-controlled entities.

The Central Holding Authority also records all Territory items, such as income, expenses, assets and liabilities controlled by the government and managed by agencies on behalf of the government. The main Territory item is Territory income, which includes taxation and royalty

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

revenue, Commonwealth general purpose funding (such as GST revenue), fines, and statutory fees and charges.

The Central Holding Authority also holds certain Territory assets not assigned to agencies as well as certain Territory liabilities that are not practical or effective to assign to individual agencies such as unfunded superannuation and long service leave.

The Central Holding Authority recognises and records all Territory items, and as such, these items are not included in the agency's financial statements.

e) Comparatives

Where necessary, comparative information for the 2020-21 financial year has been reclassified to provide consistency with current year disclosures.

f) Presentation and rounding of amounts

Amounts in the financial statements and notes to the financial statements are presented in Australian dollars and have been rounded to the nearest thousand dollars, with amounts of \$500 or less being rounded down to zero. Figures in the financial statements and notes may not equate due to rounding.

g) Changes in accounting policies

There have been no changes to accounting policies adopted in 2020-21 as a result of management decisions. Changes in policies relating to COVID-19 are disclosed in k) below.

h) Accounting judgments and estimates

The preparation of the financial report requires the making of judgments and estimates that affect the recognised amounts of assets, liabilities, revenues and expenses and the disclosure of contingent liabilities. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Judgments and estimates that have significant effects on the financial statements are disclosed in the relevant notes to the financial statements.

i) Goods and services tax

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred on a purchase of goods and services is not recoverable from the Australian Tax Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the balance sheet.

Cash flows are included in the cash flow statement on a gross basis. The GST components of cash flows arising from investing and financing activities, which are recoverable from, or payable to, the ATO are classified as operating cash flows. Commitments and contingencies are disclosed net of the amount of GST recoverable or payable unless otherwise specified.

j) Contributions by and distributions to government

The agency may receive contributions from government where the government is acting as owner of the agency. Conversely, the agency may make distributions to government. In accordance with the *Financial Management Act 1995* and Treasurer's Directions, certain types of contributions and distributions, including those relating to administrative restructures, have been designated as contributions by, and distributions to, government. These designated contributions and distributions are treated by the agency as adjustments to equity.

The statement of changes in equity provides additional information in relation to contributions by, and distributions to, government.

k) Impact of COVID-19

The Territory Government modified its debt recovery process and postponed the payment date for a number of regulatory fees and charges to ease financial hardship faced by individuals and businesses as a result of COVID-19.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

3. Comprehensive operating statement by output group

	Note	Assembly Services		Members and Client Services		Building Management Services		Corporate Governance		Shared Services Received		Total	
		2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
		\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000			\$000	\$000
INCOME													
Appropriation													
Output	4a	3,563	3,799	16,905	16,049	3,277	3,102	1,365	1,223			25,110	24,173
Sales of goods and services	4b	-	-	-	-	12	18	8	32			20	50
Goods and services received free of	5	-	-	-	-	-	-	-	-	3,970	4,460	3,970	4,460
Other income		21	12	43		15	16	3	2			39	73
TOTAL INCOME		3,584	3,811	16,905	16,092	3,304	3,136	1,376	1,257	3,970	4,460	29,139	28,756
EXPENSES													
Employee expenses		2,726	2,701	14,243	13,618	585	574	1,287	1,305			18,841	18,198
Administrative expenses													
Purchases of goods and services	6	450	469	1,442	1,283	2,640	2,607	157	137			4,689	4,496
Repairs and maintenance		-	-	-	-	-	-	-	-			-	-
Depreciation and amortisation	12,13c	-	-	-	-	3,729	3,671	-	-			3,729	3,671
Goods and services received free of		-	-	-	-	-	-	-	-	3,970	4,460	3,970	4,460
Other administrative expenses		-	-	-	-	122	457	-	-			122	457
TOTAL EXPENSES		3,176	3,170	15,685	14,901	7,076	7,309	1,444	1,442	3,970	4,460	31,351	31,282
NET SURPLUS/(DEFICIT)		408	641	1,220	1,191	(3,772)	(4,173)	(68)	(185)	-	-	(2,212)	(2,526)
OTHER COMPREHENSIVE INCOME													
Items that will not be reclassified to net													
Changes in asset revaluation surplus		-	-	-	-	(9,300)	(12,219)	-	-			(9,300)	(12,219)
TOTAL OTHER COMPREHENSIVE		-	-	-	-	(9,300)	(12,219)	-	-	-	-	(9,300)	(12,219)
COMPREHENSIVE RESULT		408	641	1,220	1,191	(13,072)	(16,392)	(68)	(185)	-	-	(11,512)	(14,745)

This comprehensive operating statement by output group is to be read in conjunction with the notes to the financial statements.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

Income

Income encompasses both revenue and gains.

Income is recognised at the fair value of the consideration received, exclusive of the amount of GST. Exchanges of goods or services of the same nature and value without any cash consideration being exchanged are not recognised as income.

4. Revenue

a) Appropriation

	2021			2020		
	\$000 Revenue from contracts with customers	\$000 Other	\$000 Total	\$000 Revenue from contracts with customers	\$000 Other	\$000 Total
Output	-	25,110	25,110		24,173	24,173
Total appropriation	-	25,110	25,110		24,173	24,173

Output appropriation is the operating payment to each agency for the outputs they provide as specified in the *Appropriation Act*. It does not include any allowance for major non-cash costs such as depreciation. The treatment of output appropriations remains the same after adopting AASB 15 and AASB 1058 i.e. revenue is recognised when the agency gains control of the funds, because they do not have sufficiently specific performance obligations.

b) Sales of goods and services

	2021			2020		
	\$000 Revenue from contracts with customers	\$000 Other	\$000 Total	\$000 Revenue from contracts with customers	\$000 Other	\$000 Total
Sales of goods and services	20	-	20	51	-	51
Total sales of goods and services	20	-	20	51	-	51

Sale of goods

Revenue from sales of goods is recognised when the agency satisfies a performance obligation by transferring the promised goods.

Revenue from these sales are based on the price specified in the contract, and revenue is only recognised to the extent that it is highly probable a significant reversal will not occur. There is no element of financing present as sales are made with a short credit term.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

Rendering of services

Revenue from rendering of services is recognised when the agency satisfies the performance obligation by transferring the promised services.

c) Other income

	2021			2020		
	\$000	\$000	\$000	\$000	\$000	\$000
	Revenue from contracts with customers	Other	Total	Revenue from contracts with customers	Other	Total
Other income	39	-	39	73	-	73
Total other income	39	-	39	73	-	73

5. Goods and services received free of charge

	2021	2020
	\$000	\$000
Corporate and information services	2,268	2,343
Repairs and maintenance	1,702	2,117
Total goods and services received free of charge	3,970	4,460

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature. From 1 July 2020, repairs and maintenance expenses and associated employee costs were centralised under the Department of Infrastructure, Planning and Logistics as part of a machinery of government change and now forms part of goods and services free of charge of the agency.

In addition, corporate services staff and functions are centralised and provided by Department of Corporate and Digital Development and forms part of goods and services free of charge of the agency.

6. Purchases of goods and services

	2021	2020
	\$000	\$000
The net surplus/(deficit) has been arrived at after charging the following expenses:		
Goods and services expenses:		
Consultants	3	-
Marketing and promotion ¹	8	4
Document production	11	4
Legal expenses ²	15	24
Recruitment ³	22	3

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

Training and study	20	11
Official duty fares	121	148
Travelling allowance	237	211
Accommodation	12	28
Communications	157	163
Hospitality	16	45
Information technology charges and communications	568	634
Membership and subscriptions	15	8
Motor vehicle expenses	332	304
Office requisites	20	12
Other equipment expenses	169	107
Other	115	61
	1,842	1,767

¹ Includes advertising for marketing and promotion but excludes marketing and promotion consultants' expenses, which are incorporated in the consultants' category.

² Includes legal fees, claim and settlement costs.

³ Includes recruitment-related advertising costs.

Purchases of goods and services generally represent the day-to-day running costs incurred in normal operations, including supplies and service costs recognised in the reporting period in which they are incurred.

Repairs and maintenance expense

From 1 July 2020, repairs and maintenance expenses were centralised under the Department of Infrastructure, Planning and Logistics as part of machinery of government changes. The agency now recognises a notional repairs and maintenance expense under services received free of charge in Note 5. Funding is received for repairs and maintenance works associated with agency assets as part of output appropriation. Costs associated with repairs and maintenance works on agency assets are expensed as incurred.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

7. Write-offs, postponements, waiver, gifts and ex gratia payments

	Agency				Territory items			
	2021 \$000	No. of trans.	2020 \$000	No. of trans.	2021 \$000	No. of trans.	2020 \$000	No. of trans.
Write-offs, postponements and waivers under the <i>Financial Management Act 1995</i>	-	-	3	1	-	-	-	-
Represented by:								
<i>Amounts written off, postponed and waived by delegates</i>								
Irrecoverable amounts payable to the Territory or an agency written off	-	-	-	-	-	-	-	-
Losses or deficiencies of money written off	-	-	-	-	-	-	-	-
Public property written off	-	-	3	1	-	-	-	-
Waiver or postponement of right to receive or recover money or property	-	-	-	-	-	-	-	-
Total written off, postponed and waived by delegates	-	-	3	1	-	-	-	-
<i>Amounts written off, postponed and waived by the Treasurer</i>								
Write-offs, postponements and waivers due to COVID-19	-	-	-	-	-	-	-	-
Irrecoverable amounts payable to the Territory or an agency written off	-	-	-	-	-	-	-	-
Losses or deficiencies of money written off	-	-	-	-	-	-	-	-
Public property written off	-	-	-	-	-	-	-	-
Waiver or postponement of right to receive or recover money or property	-	-	-	-	-	-	-	-
Total written off, postponed and waived by the Treasurer	-	-	-	-	-	-	-	-
Write-offs, postponements and waivers authorised under other legislation	-	-	-	-	-	-	-	-
Gifts under the <i>Financial Management Act 1995</i>	-	-	-	-	-	-	-	-
Gifts authorised under other legislation	-	-	-	-	-	-	-	-
Ex gratia payments under the <i>Financial Management Act 1995</i>	-	-	-	-	-	-	-	-

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

8. Cash and deposits

	2021	2020
	\$000	\$000
Cash on hand	2	2
Cash at bank	11,605	9,686
	11,607	9,688

For the purposes of the balance sheet and the cash flow statement, cash includes cash on hand, cash at bank and cash equivalents. Cash equivalents are highly liquid short-term investments that are readily convertible to cash.

9. Cash flow reconciliation

a) Reconciliation of cash

The total of agency 'Cash and deposits' of \$11,607,000 recorded in the balance sheet is consistent with that recorded as 'Cash' in the cash flow statement.

Reconciliation of net surplus/(deficit) to net cash from operating activities

	2021	2020
	\$000	\$000
Net surplus/(deficit)	(2,211)	(2,526)
<i>Non-cash items:</i>		
Depreciation and amortisation	3,729	3,671
Asset write-offs/write-downs	122	457
<i>Changes in assets and liabilities:</i>		
(Decrease)/increase in receivables	44	(53)
(Decrease)/increase in prepayments	-	7
Decrease/(increase) in payables	210	107
Decrease/(increase) in provision for employee benefits	23	32
Decrease/(increase) in other provisions	17	20
Net cash from operating activities	1,934	1,715

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

b) Reconciliation of liabilities arising from financing activities

2020-21

	1 July	Cash flows					Other		30 June
		Loans and advances	Capital appropriation	Equity injections	Other	Total cash flows	Other	Total other	
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Deposits held	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-
Other	-	-	41	-	-	41	-	-	-
Total	-	-	41	-	-	41	-	-	-

2019-20

	1 July	Cash flows					Other		30 June
		Loans and advances	Capital appropriation	Equity injections	Other	Total cash flows	Other	Total other	
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Deposits held	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-
Other	-	-	41	33	-	74	-	-	-
Total	-	-	41	33	-	74	-	-	-

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

10. Receivables

	2021	2020
	\$000	\$000
Current		
Accounts receivable	2	36
Less: loss allowance	-	-
	<hr/>	<hr/>
GST receivables	73	60
Prepayments	33	36
Other receivables	1	20
	<hr/>	<hr/>
Non-current		
Other receivables	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
Total receivables	109	152

Receivables are initially recognised when the agency becomes a party to the contractual provisions of the instrument and are measured at fair value less any directly attributable transaction costs. Receivables include accounts receivable, GST receivables, prepayments and other receivables.

Receivables are subsequently measured at amortised cost using the effective interest method, less any impairments.

Receivables are generally settled within 30 days.

The loss allowance reflects lifetime expected credit losses and represents the amount of receivables the agency estimates are likely to be uncollectible and are considered doubtful.

Credit risk exposure of receivables

Receivables are monitored on an ongoing basis to ensure exposure to bad debts is not significant. The entity applies the simplified approach to measuring expected credit losses. This approach recognises a loss allowance based on lifetime expected credit losses for all accounts receivables, contracts receivables and accrued contract revenue. To measure expected credit losses, receivables are grouped based on shared risk characteristics and days past due. In accordance with the provisions of the *Financial Management Act 1995*, receivables are written-off when there is no reasonable expectation of recovery.

Prepayments

Prepayments represent payments in advance of receipt of goods and services or that part of expenditure made in one accounting period covering a term extending beyond that period.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

11. Inventories

	2021	2020
	\$000	\$000
General inventories		
At cost	-	-
At net realisable value	-	-
	-	-
Inventories held for distribution		
At cost	8	8
At current replacement cost	-	-
	8	8
Total inventories	8	8

Inventories include assets held either for sale (general inventories) or distribution at no or nominal consideration in the ordinary course of business operations.

General inventories are valued at the lower of cost and net realisable value, while those held for distribution are carried at the lower of cost and current replacement cost. Cost of inventories includes all costs associated with bringing the inventories to their present location and condition. When inventories are acquired at no or nominal consideration, the cost will be the current replacement cost at date of acquisition.

The cost of inventories are assigned using a mixture of first in, first out or weighted average cost formula, or using specific identification of their individual costs.

Inventory held for distribution is regularly assessed for obsolescence and loss.

12. Property, plant and equipment

a) Total property, plant and equipment

	2021	2020
	\$000	\$000
Land		
At fair value	55,500	69,000
Buildings		
At fair value	290,261	290,138
Less: accumulated depreciation	(99,112)	(95,433)
	191,149	194,705
Infrastructure		
At fair value	106	106
Less: accumulated depreciation	(17)	(14)
	89	92
Plant and equipment		
At fair value	2,176	2,302
Less: accumulated depreciation	(1,954)	(2,098)
	222	204
Leased Computer Software		

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

At capitalised cost	51	51
Less: accumulated depreciation	(51)	(51)
	<u>-</u>	<u>-</u>
Computer Hardware		
At capitalised cost	24	37
Less: accumulated depreciation	(24)	(37)
	<u>-</u>	<u>-</u>
Total Property, Plant and Equipment	<u>246,960</u>	<u>264,001</u>

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

2021 Property, plant and equipment reconciliations

A reconciliation of the carrying amount of property, plant and equipment at the beginning and end of 2020-21 is set out below:

	Land	Buildings	Infrastructure	Plant and equipment	Total
	\$000	\$000	\$000	\$000	
Carrying amount as at 1 July 2020	69,000	194,705	92	204	264,001
Additions	-	-	-	55	55
Additions from assets transfers	-	124	-	-	124
Assets transfers to another agency	(13,500)	-	-	-	(13,500)
Depreciation expense	-	(3,679)	(3)	(37)	(3,719)
Revaluation increments/(decrements)	-	-	-	-	-
Impairment losses	-	-	-	(1)	(1)
Carrying amount as at 30 June	55,500	191,150	89	221	246,960

2020 Property, plant and equipment reconciliations

A reconciliation of the carrying amount of property, plant and equipment at the beginning and end of 2019-20 is set out below:

	Land	Buildings	Infrastructure	Plant and equipment	Total
	\$000	\$000	\$000	\$000	
Carrying amount as at 1 July 2018	84,910	194,503	95	238	279,746
Additions from assets transfers	-	135	-	-	135
Disposals	-	-	-	-	-
Depreciation expense	-	(3,624)	(3)	(34)	(3,661)
Revaluation	(15,910)	3,691	-	-	(12,219)
Carrying amount as at 30 June	69,000	194,705	92	204	264,001

Acquisitions

Property, plant and equipment are initially recognised at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the requirements of other accounting standards.

All items of property, plant and equipment with a cost or other value, equal to or greater than \$10 000 are recognised in the year of acquisition and depreciated as outlined below. Items of property, plant and equipment below the \$10 000 threshold are expensed in the year of acquisition.

The construction cost of property, plant and equipment includes the cost of materials and direct labour, and an appropriate proportion of fixed and variable overheads.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

Complex assets

Major items of plant and equipment comprising a number of components that have different useful lives, are accounted for as separate assets. The components may be replaced during the useful life of the complex asset.

Subsequent additional costs

Costs incurred on property, plant and equipment subsequent to initial acquisition are capitalised when it is probable that future economic benefits in excess of the originally assessed performance of the asset will flow to the agency in future years. Where these costs represent separate components of a complex asset, they are accounted for as separate assets and separately depreciated over their expected useful lives.

Construction (work in progress)

As part of the financial management framework, the Department of Infrastructure, Planning and Logistics is responsible for managing general government capital works projects on a whole of government basis. Therefore, appropriation for all agency capital works is provided directly to the Department of Infrastructure, Planning and Logistics and the cost of construction work in progress is recognised as an asset of that department. Once completed, capital works assets are transferred to the agency.

Revaluations and impairment

Revaluation of assets

Subsequent to initial recognition, assets belonging to the following classes of non-current assets are revalued with sufficient regularity to ensure the carrying amount of these assets does not differ materially from their fair value at reporting date:

- land
- buildings
- infrastructure assets
- heritage and cultural assets
- biological assets
- intangibles.

Plant and equipment are stated at historical cost less depreciation, which is deemed to equate to fair value.

The latest revaluations as at 30 June 2020 were independently conducted. The valuer was Colliers International. Refer to Note 17. Fair value measurement for additional disclosures.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

Impairment of assets

An asset is said to be impaired when the asset's carrying amount exceeds its recoverable amount.

Non-current physical and intangible agency assets are assessed for indicators of impairment on an annual basis or whenever there is indication of impairment. If an indicator of impairment exists, the agency determines the asset's recoverable amount. The asset's recoverable amount is determined as the higher of the asset's current replacement cost and fair value less costs to sell. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Impairment losses are recognised in the comprehensive operating statement. They are disclosed as an expense unless the asset is carried at a revalued amount. Where the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus for that class of asset to the extent an available balance exists in the asset revaluation surplus.

In certain situations, an impairment loss may subsequently be reversed. Where an impairment loss is subsequently reversed, the carrying amount of the asset is increased to the revised estimate of its recoverable amount. A reversal of an impairment loss is recognised in the comprehensive operating statement as income, unless the asset is carried at a revalued amount, in which case the impairment reversal results in an increase in the asset revaluation surplus. Note 16 provides additional information in relation to the asset revaluation surplus.

Agency property, plant and equipment assets were assessed for impairment as at 30 June 2020. No impairment adjustments were required as a result of this review.

Depreciation and amortisation expense

Items of property, plant and equipment, including buildings but excluding land, have limited useful lives and are depreciated or amortised using the straight-line method over their estimated useful lives.

Amortisation applies in relation to intangible non-current assets with limited useful lives and is calculated and accounted for in a similar manner to depreciation.

The estimated useful lives for each class of asset are in accordance with the Treasurer's Directions and are determined as follows:

	2021	2020
Buildings	100 years	100 years
Infrastructure assets	40 years	40 years
Plant and equipment	10 years	10 years
Heritage and cultural assets	100 years	100 years

Assets are depreciated or amortised from the date of acquisition or from the time an asset is completed and held ready for use.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

13a. Intangibles

	2021	2020
	\$000	\$000
Computer software		
At capitalised cost	37	37
Less: accumulated amortisation	(16)	(9)
Written down value – 30 June	<u>21</u>	<u>28</u>

Intangible valuations

The latest revaluations as at 30 June 2020 were independently conducted. The valuer was Colliers International. Refer to Note 17 Fair value measurement for additional disclosures.

Impairment of Intangibles

Agency intangible assets were assessed for impairment as at 30 June 2021. No impairment adjustments were required as a result of this review.

13b. Biological assets

The Department of the Legislative Assembly does not hold any biological assets.

13c. Heritage and cultural assets

	2021	2020
	\$00	\$00
Carrying amount		
At valuation	149	149
Less: Accumulated depreciation	(33)	(30)
Written down value – 30 June	<u>116</u>	<u>119</u>
Reconciliation of movements		
Carrying amount at 1 July	119	121
Additions	-	-
Disposals	-	-
Depreciation	(3)	(2)
Additions/(disposals) from asset transfers	-	-
Carrying amount as at 30 June	<u>116</u>	<u>119</u>

Heritage and cultural assets valuation

Heritage and Cultural Assets have not been independently valued. Refer to Note 18. Fair value measurement for additional disclosures.

Impairment of heritage and cultural assets

Agency heritage and cultural assets were assessed for impairment as at 30 June 2020. No impairment adjustments were required as a result of this review.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

14. Payables

	2021	2020
	\$000	\$000
Accounts payable	31	18
Accrued expenses	603	407
Total payables	634	425

Liabilities for accounts payable and other amounts payable are carried at cost, which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the agency. Accounts payable are normally settled within 30 days.

15. Provisions

	2021	2020
	\$000	\$000
Current		
<i>Employee benefits</i>		
Recreation leave	877	849
Leave loading	91	96
<i>Other current provisions</i>		
Other provisions	188	171
	1,156	1,116
Non-current		
<i>Employee benefits</i>		
Other employee benefits	-	-
<i>Other non-current provisions</i>		
Other provisions	-	-
	-	-
Total provisions	1,156	1,116

The Agency employed 95.24 Full Time Equivalent employees as at 30 June 2021 (98.7 employees as at 30 June 2020).

Employee benefits

Provision is made for employee benefits accumulated as a result of employees rendering services up to the reporting date. These benefits include wages and salaries and recreation leave. Liabilities arising in respect of wages and salaries, recreation leave and other employee benefit liabilities that fall due within twelve months of reporting date are classified as current liabilities and are measured at amounts expected to be paid. Non-current employee benefit liabilities that fall due after twelve months of the reporting date are measured at present value, calculated using the government long-term bond rate.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

No provision is made for sick leave, which is non-vesting, as the anticipated pattern of future sick leave to be taken is less than the entitlement accruing in each reporting period.

Employee benefit expenses are recognised on a net basis in respect of the following categories:

- wages and salaries, non-monetary benefits, recreation leave and other leave entitlements
- other types of employee benefits.

As part of the financial management framework, the Central Holding Authority assumes the long service leave liabilities of government agencies, including Department of The Legislative Assembly and therefore no long service leave liability is recognised in agency financial statements.

Superannuation

Employees' superannuation entitlements are provided through the:

- Northern Territory Government and Public Authorities Superannuation Scheme (NTGPASS)
- or non-government employee nominated schemes for those employees commencing on or after 10 August 1999.

The agency makes superannuation contributions on behalf of its employees to the Central Holding Authority or non-government employee-nominated schemes. Superannuation liabilities related to government superannuation schemes are held by the Central Holding Authority and therefore not recognised in agency financial statements.

16. Commitments

Other expenditure commitments

	2021	2020
	\$000	\$000
Other non-cancellable expenditure commitments not recognised as		
Within one year	3,623	3,533
Later than one year and not later than five years	2,304	3,931
Later than five years	-	-
	<u>5,927</u>	<u>7,464</u>

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

17. Reserves

Asset revaluation surplus

(i) Nature and purpose of the asset revaluation surplus

The asset revaluation surplus includes the net revaluation increments and decrements arising from the revaluation of non-current assets. Impairment adjustments may also be recognised in the asset revaluation surplus.

	Land		Buildings		Infrastructure		Plant and Equipment		Total	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
<i>(ii) Movements in the asset revaluation surplus</i>										
Balance as at 1 July	54,580	70,490	103,332	99,641	(106)	(106)	(422)	(422)	157,384	169,603
Changes in accounting policies	-	-	-	-	-	-	-	-	-	-
Correction of prior period errors	-	-	-	-	-	-	-	-	-	-
Increment/(decrement)	(9,300)	(15,910)	-	3,691	-	-	-	-	(9,300)	(12,219)
Impairment (losses)/reversals	-	-	-	-	-	-	-	-	-	-
Transfers to accumulated funds	-	-	-	-	-	-	-	-	-	-
Balance as at 30 June	45,280	54,580	103,332	103,332	(106)	(106)	(422)	(422)	148,084	157,384

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

18. Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use. The highest and best use takes into account the use of the asset that is physically possible, legally permissible and financially feasible.

When measuring fair value, the valuation techniques used maximise the use of relevant observable inputs and minimise the use of unobservable inputs. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

Observable inputs are publicly available data relevant to the characteristics of the assets/liabilities being valued. Observable inputs used by the agency include, but are not limited to, published sales data for land and general office buildings.

Unobservable inputs are data, assumptions and judgments not available publicly but relevant to the characteristics of the assets/liabilities being valued. Such inputs include internal agency adjustments to observable data to take account of particular and potentially unique characteristics/functionality of assets/liabilities and assessments of physical condition and remaining useful life.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy based on the inputs used:

Level 1 – inputs are quoted prices in active markets for identical assets or liabilities

Level 2 – inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly

Level 3 – inputs are unobservable.

The fair value of financial instruments is determined on the following basis:

- the fair value of cash, deposits, advances, receivables and payables approximates their carrying amount, which is also their amortised cost
- the fair value of derivative financial instruments are derived using current market yields and exchange rates appropriate to the instrument
- the fair value of other monetary financial assets and liabilities is based on discounting to present value the expected future cash flows by applying current market interest rates for assets and liabilities with similar risk profiles.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

a) Fair value hierarchy

The table below presents non-financial assets recognised at fair value in the balance sheet categorised by levels of inputs used to compute fair value.

	Level 1		Level 2		Level 3		Total fair value	
	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Assets^(a)							-	0
Land (Note 12)	-	-	55,500	69,000	-	-	55,500	69,000
Buildings (Note 12)	-	-	-	-	191,150	194,705	191,150	194,705
Infrastructure (Note 12)	-	-	-	-	89	92	89	92
Plant and Equipment (Note 12)	-	-	-	-	221	204	221	204
Intangibles (Note 13a)	-	-	-	-	21	28	21	28
Heritage and cultural assets (Note 13c)	-	-	-	-	116	119	116	119
Total assets	-	-	55,500	69,000	191,597	195,148	247,097	264,148

There were no transfers between Level 1 and Levels 2 or 3 during 2020-21.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

b) Valuation techniques and inputs

Valuation techniques used to measure fair value in 2020-21 are:

	Level 2 techniques	Level 3 techniques
Asset classes		
Land	Market	
Buildings	Market	Cost
Infrastructure		Cost
Plant and Equipment		Cost
Computer Software		Cost
Heritage and Cultural		Cost

There were no changes in valuation techniques from 2019-20 to 2020-21.

Level 2 fair values of land and buildings were based on market evidence of sales price per square metre of comparable land and buildings.

Level 3 fair values of specialised buildings and infrastructure were determined by computing their current replacement costs because an active market does not exist for such facilities. The current replacement cost was based on a combination of internal records of the historical cost of the facilities, adjusted for contemporary technology and construction approaches. Significant judgement was also used in assessing the remaining service potential of the facilities, given local environmental conditions, projected usage, and records of the current condition of the facilities.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

c) Additional information for level 3 fair value measurements

(i) Reconciliation of recurring level 3 fair value measurements of non-financial assets

	Buildings	Infrastructure	Plant and equipment	Computer Equipment	Heritage and Culture
	\$000	\$000	\$000	\$000	\$000
2020-21					
Fair value as at 1 July 2020	194,705	92	204	28	119
Additions	124	-	55	-	-
Disposals	-	-	-	-	-
Depreciation	(3,679)	(3)	(37)	(7)	(3)
Gains/(losses) recognised in net surplus/deficit	-	-	(1)	-	-
Gains/(losses) recognised in other comprehensive income	-	-	-	-	-
Fair value as at 30 June 2021	191,150	89	221	21	116
2019-20					
Fair value as at 1 July 2019	194,503	95	238	36	121
Additions	135	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	(3,624)	(3)	(34)	(8)	(2)
Gains/(losses) recognised in net surplus/deficit	-	-	-	-	-
Gains/(losses) recognised in other comprehensive income	3,691	-	-	-	-
Fair value as at 30 June 2020	194,705	92	204	28	119

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

19. Financial instruments

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets and liabilities are recognised on the balance sheet when the agency becomes a party to the contractual provisions of the financial instrument. The agency's financial instruments include cash and deposits; receivables; deposits held; payables and provisions.

Due to the nature of operating activities, certain financial assets and financial liabilities arise under statutory obligations rather than a contract. Such financial assets and liabilities do not meet the definition of financial instruments as per AASB 132 Financial Instruments: Presentation. These include statutory receivables arising from taxes including GST and penalties.

The Department of the Legislative Assembly has limited exposure to financial risks as discussed below.

Exposure to interest rate risk, foreign exchange risk, credit risk, price risk and liquidity risk arise in the normal course of activities. The Territory Government's investments, loans and placements, and borrowings are predominantly managed through the NTTC adopting strategies to minimise the risk. Derivative financial arrangements are also utilised to manage financial risks inherent in the management of these financial instruments. These arrangements include swaps, forward interest rate agreements and other hedging instruments to manage fluctuations in interest or exchange rates.

a) Categories of financial instruments

The carrying amounts of the agency's financial assets and liabilities by category are disclosed in the table below.

	Fair value through profit or loss			Fair value through other comprehensive	Total
	Mandatorily at fair value	Designated at fair value	Amortised cost	income	
	\$000	\$000	\$000	\$000	\$000
2020-21					
Cash and deposits	-	11,607	-	-	11,607
Receivables	-	-	2	-	2
Total financial assets	-	11,607	2	-	11,609
Deposits held	-	1	-	-	1
Payables	-	634	-	-	634
Total financial liabilities	-	635	-	-	635

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

2019-20					
Cash and deposits	-	9,688	-	-	9,688
Receivables	-	-	36	-	36
Total financial assets	-	9,688	36	-	9,724
Deposits held	-	1	-	-	1
Payables	-	425	-	-	425
Total financial liabilities	-	426	-	-	426

Categories of financial instruments

The agency's financial instruments are classified in accordance with AASB 9.

Financial assets are classified under the following categories:

- amortised cost
- Financial assets at fair value through other comprehensive income (FVOCI)
- Financial assets at fair value through profit or loss (FVTPL).

Financial liabilities are classified under the following categories:

- amortised cost
- Financial assets at fair value through profit or loss (FVTPL).

These classifications are based on the agency's business model for managing the financial assets and the contractual terms of the cash flows. Where assets are measured at fair value, gains and losses will either be recorded in profit or loss, or other comprehensive income.

Financial instruments are reclassified when and only when the agency's business model for managing those assets changes.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

Financial assets at amortised cost

Financial assets are classified at amortised cost when they are held by the agency to collect the contractual cash flows and the contractual cash flows are solely payments of principal and interest.

These assets are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less impairment. The agency's financial assets categorised at amortised cost include receivables.

Financial assets at fair value through other comprehensive income

Financial assets are classified at fair value through other comprehensive income when they are held by the agency to both collect contractual cash flows and sell the financial assets, and the contractual cash flows are solely payments of principal and interest.

These assets are initially and subsequently recognised at fair value. Changes in the fair value are recognised in other comprehensive income, except for the recognition of impairment gains

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For the year ended 30 June 2021

or losses and interest income which are recognised in the operating result in the comprehensive operating statement. When financial assets are derecognised, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to the comprehensive operating statement.

For equity instruments elected to be categorised at FVOCI, changes in fair value recognised in other comprehensive income are not reclassified to profit or loss on derecognition of the asset. Dividends from such instruments continue to be recognised in the comprehensive operating statement as other income when the agency's right to receive payments is established.

The agency does not have any financial assets under this category.

Financial assets at fair value through profit or loss

Financial assets are classified at FVTPL where they do not meet the criteria for amortised cost or FVOCI. These assets are initially and subsequently recognised at fair value with gains or losses recognised in the net result for the year.

The agency's financial assets categorised at FVTPL include cash and deposits. Unrealised gains in relation to these investments are recognised in other economic flows in the comprehensive operating statement, however realised gains are recognised in the net result.

Financial liabilities at amortised cost

Financial liabilities at amortised cost are measured at amortised cost using the effective interest rate method. The agency does not have any financial liabilities under this category.

Financial liabilities at fair value through profit or loss

Financial liabilities are classified at FVTPL when the liabilities are either held for trading or designated as FVTPL. Financial liabilities classified at FVTPL are initially and subsequently measured at fair value with gains or losses recognised in the net result for the year.

For financial liabilities designated at FVTPL, changes in the fair value of the liability attributable to changes in the agency's credit risk are recognised in other comprehensive income, while remaining changes in the fair value are recognised in the net result.

The agency's financial liabilities categorised at FVTPL include deposits held and payables.

b) Credit risk

The agency has limited credit risk exposure (risk of default). In respect of any dealings with organisations external to government, the agency has adopted a policy of only dealing with credit-worthy organisations and obtaining sufficient collateral or other security where appropriate, as a means of mitigating the risk of financial loss from defaults.

The carrying amount of financial assets recorded in the financial statements, net of any allowances for losses, represents the agency's maximum exposure to credit risk without taking account of the value of any collateral or other security obtained.

Credit risk relating to receivables is disclosed in Note 10.

c) Liquidity risk

Liquidity risk is the risk the agency will not be able to meet its financial obligations as they fall due. The agency's approach to managing liquidity is to ensure it will always have sufficient funds to meet its liabilities when they fall due. This is achieved by ensuring minimum levels of cash

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For the year ended 30 June 2021

are held in the agency bank account to meet various current employee and supplier liabilities. The agency's exposure to liquidity risk is minimal. Cash injections are available from the Central Holding Authority in the event of one-off extraordinary expenditure items arise that deplete cash to levels that compromise the agency's ability to meet its financial obligations.

The following tables detail the agency's remaining contractual maturity for its financial liabilities, calculated based on undiscounted cash flows at reporting date.

2021 Maturity analysis for financial liabilities

	Carrying amount	Less than a year	1 to 5 years	More than 5 years	Total
	\$000	\$000	\$000	\$000	\$000
Liabilities					
Deposits held	1	1	-	-	1
Payables	634	634	-	-	634
Total financial	635	635	-	-	426

2020 Maturity analysis for financial liabilities

	Carrying amount	Less than a year	1 to 5 years	More than 5 years	Total
	\$000	\$000	\$000	\$000	\$000
Liabilities					
Deposits held	1	1	-	-	1
Payables	425	425	-	-	425
Total financial	426	426	-	-	426

d) Market risk

Market risk is the risk the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. It comprises interest rate risk, price risk and currency risk.

(i) Interest rate risk

The Department of the Legislative Assembly is not exposed to interest rate risk as agency financial assets and financial liabilities are non-interest bearing.

(ii) Price risk

The Department of the Legislative Assembly is not exposed to price risk as the Department of the Legislative Assembly does not hold units in unit trusts.

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(iii) Currency risk

The Department of the Legislative Assembly is not exposed to currency risk as the Department of the Legislative Assembly does not hold borrowings denominated in foreign currencies or transactional currency exposures arising from purchases in a foreign currency.

20. Related parties

i. Related parties

The Department of the Legislative Assembly is a government administrative entity and is wholly owned and controlled by the Territory Government. Related parties of the department include:

- the portfolio minister and key management personnel (KMP) because they have authority and responsibility for planning, directing and controlling the activities of the department directly
- close family members of the portfolio minister or KMP including spouses, children and dependants
- all public sector entities that are controlled and consolidated into the whole of government financial statements
- any entities controlled or jointly controlled by KMP's or the portfolio minister, or controlled or jointly controlled by their close family members.

ii. Key management personnel (KMP)

Key management personnel of the Department of the Legislative Assembly are those persons having authority and responsibility for planning, directing and controlling the activities of the Department the Legislative Assembly. These include the Chief Minister, the Chief Executive Officer and the six additional members of the Board of Management of the Department the Legislative Assembly as listed on page below:

- Chief Minister, Hon Michael Gunner MLA
- Clerk (Chief Executive Officer), Mr Michael Tatham
- Deputy Clerk, Ms Marianne Conaty
- First Clerk Assistant, Mr Russell Keith
- Clerk Assistant Chamber and Serjeant-at-Arms, Mr Craig Muir
- Chief Financial Officer, Mrs Diem Tang
- Director Business Services, Ms Jacqui Forrest
- Acting Director Business Services, Mr Michael Smiler
- Acting Director Business Services, Mr Camron Tyrrell
- Director Building and Property Management, Ms Melissa Johnson

iii. Remuneration of key management personnel

The details below include the salaries and other benefits of the Chief Minister as the Chief Minister's remunerations and allowances are payable by the Department of the Legislative Assembly.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

The aggregate compensation of key management personnel of the Department the Legislative Assembly is set out below:

	2020-21	2019-20
	\$000	\$000
Short-term benefits	1,850	1,963
Post-employment benefits	140	162
Total	1,990	2,125

iv. Related party transactions:

Transactions with Northern Territory Government-controlled entities

The Department's primary ongoing source of funding is received from the Central Holding Authority in the form of output and capital appropriation and on-passed Commonwealth national partnership and specific-purpose payments.

Other related party transactions

Given the breadth and depth of Territory Government activities, related parties will transact with the Territory public sector in a manner consistent with other members of the public including paying stamp duty and other government fees and charges and therefore these transactions have not been disclosed. All other related party transactions in excess of \$10,000 have been provided in the tables below.

2021	Transaction value	Net receivable/	Commitments
Transaction type	for year ended	(payable) as at	as at
	30 June 2021	30 June 2021	30 June 2021
	\$000	\$000	\$000
<i>Examples</i>			
<i>Sales of goods¹</i>	-	-	-
<i>Purchases of goods²</i>	-	-	-
<i>Grants³</i>	-	-	-
<i>Services received⁴</i>	-	-	-

2020	Transaction value	Net receivable/	Commitments as
Transaction type	for year ended	(payable) as at	at 30 June 2020
	30 June 2020	30 June 2020	30 June 2020
	\$000	\$000	\$000
<i>Sales of goods¹</i>	-	-	-
<i>Purchases of goods²</i>	-	-	-
<i>Grants³</i>	-	-	-
<i>Services received⁴</i>	-	-	-
<i>Sales of goods¹</i>	-	-	-

21. Contingent liabilities and contingent assets

The Department of the Legislative Assembly had no contingent liabilities or contingent assets as at 30 June 2021 or 30 June 2020.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

22. Events subsequent to balance date

No events have arisen between the date of the financial year and the date of this report that require adjustment to, or disclosure in these financial statements.

23. Budgetary information

Comprehensive operating statement	2020-21 Actual ^(a)	2020-21 Original budget ^(b)	Variance ^(c)	Note
	\$000	\$000	\$000	
INCOME				
Appropriation				
Output	25,110	24,608	502	1
Sales of goods and services	20	75	(55)	
Goods and services received free of charge	3,970	4,509	(539)	2
Other income	39	52	(13)	
TOTAL INCOME	29,139	29,244	(105)	
EXPENSES				
Employee expenses	18,841	19,760	(919)	3
Administrative expenses				
Purchases of goods and services	4,689	4,975	(286)	4
Depreciation and amortisation	3,729	3,659	70	
Other administrative expenses	4,092	4,509	(417)	2
TOTAL EXPENSES	31,351	32,903	(1,552)	
NET SURPLUS/(DEFICIT)	(2,212)	(3,659)	1,447	
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified to net				
Changes in asset revaluation surplus	(9,300)	-	(9,300)	5
TOTAL OTHER COMPREHENSIVE INCOME	(9,300)	-	(9,300)	
COMPREHENSIVE RESULT	(11,512)	(3,569)	(7,939)	

^(a) The line items and corresponding amounts duplicate those reported on the face of the comprehensive operating statement.

^(b) Original budget amounts correspond to those disclosed in the NTG Budget 2020-21 BP3 Agency Budget Statements (November 2020), classified on a basis that is consistent with the presentation and classification adopted in the corresponding financial statement.

^(c) Variance = Actual amount – Budget amount.

Notes:

The following note descriptions relate to variances greater than to variances greater than \$0.2 million, or where multiple significant variances have occurred.

1. The increase of \$0.5 million in output appropriation primarily reflects funding for Members of the Legislative Assembly's entitlements under the annual Remuneration Tribunal Determination.
2. Below budget for goods and services received free of charge expense reflects repairs and maintenance program not fully spent. The program is managed by the Department of Infrastructure, Planning and Logistics as part of the centralisation.
3. Below budget employee expenses resulted from a number of positions being vacant for part of the financial year and electorate employee budget not fully used.
4. Purchases of goods and services were below budget by \$0.28 million predominantly as a result of timing of expenditure on Members of the Legislative Assembly and electorate offices use of entitlements pursuant to Remuneration Tribunal Determination.
5. Variation due to the transfer of land parcel 3940 to the Department of Infrastructure Planning and Logistics for the under-ground car park.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Notes to the financial statements

For the year ended 30 June 2021

Balance Sheet	2020-21 Actual ^(a)	2020-21 Original budget ^(b)	Variance ^(c)	Note
	\$000	\$000	\$000	
ASSETS				
Current assets				
Cash and deposits	11,607	9,688	1,919	1
Receivables	109	152	(43)	
Inventories	8	8	-	
Total current assets	11,723	9,848	1,875	
Non-current assets				
Property, plant and equipment	246,960	260,384	(13,424)	2
Intangibles	21	27	(6)	
Heritage and cultural assets	116	119	(3)	
Total non-current assets	247,097	260,530	(13,433)	
TOTAL ASSETS	258,820	270,378	(11,558)	
LIABILITIES				
Current liabilities				
Deposits held	1	2	(1)	
Payables	634	424	210	
Provisions	1,156	1,116	40	
Total current liabilities	1,791	1,542	249	
TOTAL LIABILITIES	1,791	1,542	249	
NET ASSETS	257,029	268,836	(11,807)	
EQUITY				
Capital	158,850	162,804	671	3
Reserves	148,084	157,384	(12,219)	2
Accumulated funds	(49,905)	(51,352)	2,794	4
TOTAL EQUITY	257,029	268,836	(8,754)	

^(a) The line items and corresponding amounts duplicate those reported on the face of the balance sheet.

^(b) Original budget amounts correspond to those disclosed in the NTG Budget 2020-21 BP3 Agency Budget Statements (November 2020), classified on a basis that is consistent with the presentation and classification adopted in the corresponding financial statement.

^(c) Variance = Actual amount – Budget amount.

Notes:

The following note descriptions relate to variances greater than \$0.2 million or where multiple significant variances have occurred.

1. The above budget cash and deposits balance at the end of the financial year is a result of underspend in repairs and maintenance and Members of the Legislative Assembly and electorate offices use of entitlements pursuant to Remuneration Tribunal Determination.
2. Variation due to the transfer of land parcel 3940 to the Department of Infrastructure Planning and Logistics for the under-ground car park.
3. Variation due to the transfer of equity for capital projects completed by the Department of Infrastructure and Logistics.
4. The movement in accumulated funds reflects the improved operating result.

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Notes to the financial statements

For the year ended 30 June 2021

Cash flow statement	2020-21 Actual ^(a)	2020-21 Original budget ^(b)	Variance ^(c)	Note
	\$000	\$000	\$000	
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating receipts				
Appropriation				
Output	25,110	24,608	502	1
Receipts from sales of goods and services	460	127	333	
Total operating receipts	25,570	24,735	835	
Operating payments				
Payments to employees	18,729	19,760	(1,031)	2
Payments for goods and services	4,908	4,975	(67)	
Total operating payments	23,637	24,735	(1,098)	
Net cash from/(used in) operating activities	1,933	-	1,933	
CASH FLOWS FROM INVESTING ACTIVITIES				
Investing receipts				
Proceeds from asset sales	-	2	(2)	
Total investing receipts	-	2	(2)	
Investing payments				
Purchases of assets	55		55	
Total investing payments	-		-	
Net cash from/(used in) investing activities	-		-	
CASH FLOWS FROM FINANCING ACTIVITIES				
Financing receipts				
Equity injections				
Capital appropriation	41	41	-	
Equity injections	-	-	-	
Total financing receipts	41	41	33	
Financing payments				
Equity withdrawals	-	-	-	
Total financing payments	-	-	-	
Net cash from/(used in) financing activities	41	41	-	
Net increase/(decrease) in cash held	1,920	-	1,920	
Cash at beginning of financial year	9,688	9,688	-	
CASH AT END OF FINANCIAL YEAR	11,607	9,688	1,919	

^(a) The line items and corresponding amounts duplicate those reported on the face of the cash flow statement.

^(b) Original budget amounts correspond to those disclosed in the NTG Budget 2020-21 BP3 Agency Budget Statements (November 2020), classified on a basis consistent with the presentation and classification adopted in the corresponding financial statement.

^(c) Variance = Actual amount – Budget amount.

Notes:

The following note descriptions relate to variances greater than \$0.2 million or where multiple significant variances have occurred.

1. The increase of \$0.5 million in output appropriation primarily reflects funding for Members of the Legislative Assembly's entitlements under the annual Remuneration Tribunal Determination.
2. Below budget employee expenses resulted from a number of positions being vacant for part of the financial year and electorate employee budget not fully used.
3. Purchases of goods and services were below budget by \$0.2 million predominantly as a result of timing of expenditure on Members of the Legislative Assembly and electorate offices use of entitlements pursuant to Remuneration Tribunal Determination.

