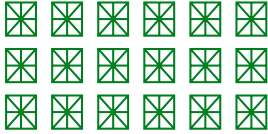




Department of the Legislative Assembly

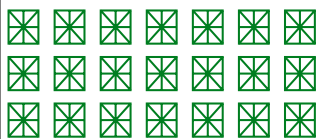
Annual Report 2022-2023





Department of the Legislative Assembly

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DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Clerk and Chief Executive

The Hon Natasha Fyles MLA
Chief Minister
Parliament House
Darwin, NT 0800

Dear Chief Minister

I am pleased to submit to you the 2022-23 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*, 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 *Financial Management Act 1995*, 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 *Financial Management Act 1995*
- (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 *Financial Management Act 1995*, 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.

It is a requirement of the *Public Sector Employment and Management Act 1993* that you lay a copy of this report before the Legislative Assembly within 6 sitting days of you receiving it.

Yours sincerely

Mathew Bates
Clerk and Chief Executive

September 2023



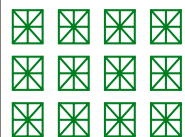
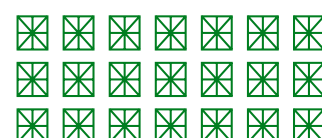
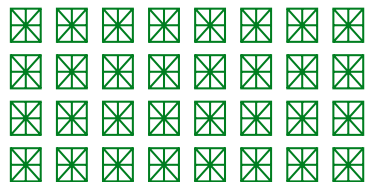


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Clerk and Chief Executive Overview



This is now my second opportunity to compose a foreword for the Department of the Legislative Assembly's Annual Report, and my first to cover a full year as Clerk and Chief Executive of the Department.

It has been a busy year for the Department, as we have continued to support sittings of the Assembly and its committees. We have inducted two new MLAs following by-elections after the resignation of Mr Michael Gunner from Fannie Bay, and after the sad and unexpected death of the former Member for Arafura. We also continue to support all MLAs in providing procedural advice and assistance to ensure they are able to achieve their aims in the House.

During the year, we farewelled Karen Sheldon Catering as the long-term caterers in the Parliament and welcomed the Janes Hospitality Group who commenced as the replacement service providers in April 2023. I want to thank the protocol unit from the Department of the Chief Minister and Cabinet for their assistance as we transitioned to the new catering arrangements.

The Department has also contributed to discussions about the future of the State Square redevelopment and during the year worked with colleagues in DIPL to determine the future shape of the precincts of the Legislative Assembly. It is anticipated that this work will be completed in 2023-24.

One significant change that took place in March 2023 was the relocation of the Parliamentary Library Service from within the NT Library to the DLA. I welcome Kaye Henderson to the Department, and look forward to the positive contribution that the Library's addition to the DLA can make to the support we provide to Members.

In general terms, this year has marked a period of transition for the Department.

The year saw the departure of Mr Craig Muir, who had been our Clerk Assistant and Serjeant at Arms – an important leadership position within the House support division of the Department. Although Craig is missed, I extend my thanks to Ms Penny Hart for so capably filling

the role and ensuring continuity in the services we deliver to Members in the chamber, and in ensuring that we remain consistent with the unique tradition and precedent of the Northern Territory's parliament.

The financial year ended with the departure of Ms Marianne Conaty after 10 years as the Department's Deputy Clerk. I acknowledge Marianne's contribution to the Department and parliament over her time as Deputy Clerk, and express my thanks to her for her assistance over the last 12 months.

As I write this foreword, the recruitment for the Deputy Clerk is ongoing and I expect that the position will be filled early in 2023-24.

Perhaps the most significant feature for the year has been the commencement of an organisational review that is looking at all aspects of the Department's operations. The review is being conducted separately from the Northern Territory Government's Agency Organisational Review Framework, although the review's approach and key questions have been adapted from it. As this is the first time that an external review of the Department's operations has been completed, it is extensive and consists of three phases:

- An examination of the Department's current state, including an assessment of organisational capability
- The development of a new Strategic Plan for the period 2023-27 using the insights gained from the first phase
- A roadmap for implementation of the Strategic Plan, including recommendations for the future structure of the Department.

The organisational review is an important opportunity for the Department to examine its performance, celebrate its successes and agree on areas for improvement. The review has involved extensive consultation with key stakeholders, including MLAs and Ministers, as well as senior representatives from partner agencies within the NTG. The review has involved workshops with the DLA's staff and management and is utilising a co-design approach as much as possible.

"In general terms, this year has marked a period of transition for the Department."

I express my thanks to all participants external to the DLA who gave up their time to have an input into the process. I am also appreciative of the DLA staff who so willingly participated in the review sessions. Very few people will know the Department's strengths and weaknesses as well as those who work here, so our team's insights are especially valuable and it is to their credit that they so effectively communicated their views.

Although the work of the review has not been completed in time for inclusion in this year's Annual Report, some key themes have already emerged. In particular, the Department's new Strategic Plan will emphasise the need to ensure the Department remains a trusted and reliable partner for all MLAs. The Strategic Plan will also acknowledge the reliance that MLAs place on us to get things right, whether that is in the context of advice in the Assembly itself, or in relation to how we administer Members' entitlements.

I am looking forward to discussing with DLA managers and staff in coming months the structures and supports that require development in order to deliver on these ambitions, but it is clear that much of the work going forward will focus on improving approaches to governance and developing detailed policy frameworks that assist us as we deliver our functions.

One challenge that has become readily apparent during the review relates to the very nature of the support that parliamentary departments – such as the DLA – are required to provide. The range of functions that the DLA provides to MLAs is broad:

- We support Members in the chamber, with procedural advice and other services that help them to achieve their objectives in the Parliament
- We support the Parliament's committees, including organising meetings, gathering and analysing evidence and preparing draft reports for consideration
- We administer Members' entitlements, including their salaries and allowances, vehicles and travel
- We employ their electorate staff and coordinate issues relating to their electorate offices, including security and repairs and maintenance

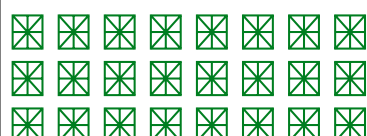
The DLA's team is small and we deliver this diverse range of functions in an unusually complex context. Not only is the level of scrutiny on those to whom we deliver these services high, but the nature of the relationships – legal or otherwise – that exist between MLA's, the Department and the wider NTG is not well-defined. This is not unique to the Northern Territory. Similar ambiguity about support for Members of Parliament exists in all Australian jurisdictions.

Nonetheless, it adds complexity to the delivery of our services. For the DLA to deliver on the promise of providing trusted and reliable services to MLAs, the DLA will need to grapple with this complexity in consultation with the Members and in collaboration with other agencies in the NTG.

Finally, I want to highlight the contribution of all members of the DLA team who continue to deliver quality outcomes for the MLAs and wider community even amidst this complexity. I continue to be impressed by their dedication and commitment to the Department's mission and look forward to continuing to work with them in the coming year.



Mathew Bates
Clerk and Chief Executive



Overview of the Department

The Legislative Assembly of the Northern Territory

In the Northern Territory, the Parliament consists of a single House known as the Legislative Assembly. The Northern Territory, along with Queensland and the Australian Capital Territory, is one of only three Australian unicameral jurisdictions.

The Assembly consists of 25 democratically elected Members, representing 25 electoral districts across the Northern Territory.

All parliaments in the Westminster tradition, which includes the Legislative Assembly in the Northern Territory, have a handful of key responsibilities. These are to:

- determine which group of Members will form the government
- represent voters and citizens in the Parliament
- make laws that will govern the jurisdiction
- scrutinise and review the actions of the Executive
- approve funding for the Executive via the appropriations process.

The Legislative Assembly of the Northern Territory

The Department of the Legislative Assembly (the Department) is distinct from the Legislative Assembly itself. The Department's role is to provide the full range of support required for the Legislative Assembly, including its committees, to carry out its functions.

Accordingly, the Department's key functions are:



Facilitating the operation of the Assembly via effective and efficient administrative support



Providing procedural advice and support to all Members for the operation of the Assembly and its committees, including advice on parliamentary practice, law and procedure



Maintaining an official record of proceedings of the Assembly and its committees



Providing administrative services and advice relating to Members' salaries, entitlements, travel, security and electorate offices and staff



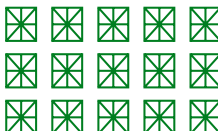
Managing the Parliament House building and parliamentary precinct to provide a safe, secure and well maintained precinct for all building occupants

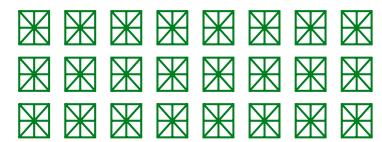


Providing administrative and research support to Assembly committees



Promoting community understanding of representative parliamentary democracy and the work of the Assembly through the delivery of education programs.





Legislation administered by the Department

Reflecting the unique role and status of the Legislative Assembly within the Northern Territory's governance arrangements, the Department administers a range of legislation specific to the needs of the Parliament:

- *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*

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.

Our Values

In providing our services, we will show and/or uphold:

Respect	We will treat all people with respect and courtesy
Impartiality	We will maintain our independence, impartiality and non-partisanship in all our activities
Professionalism	We will always act with a high degree of reliability, consistency and honesty
Innovation	We will always be open to improving the way we do things to deliver better services to our key customers
Westminster traditions	We will be informed by what has come before when advising Members of parliamentary procedure

Strategic Planning Review

Throughout the second-half of the reporting period, the Department has engaged in a strategic planning process involving all staff to identify the Department's Strategic Aspirations and its Strategic Objectives. As part of this process, the Department has also reconsidered its Mission and Organisational Values.

The revised Strategic Plan will be reflected in the Department's various Unit Plans going forward, and will also be reflected in future Annual Reports.



Department Operations

The Department is organised into three divisions with units in each division responsible for specific functions of the Department. In addition to their regular duties, staff from all units perform a range of duties during meetings of the Assembly to ensure it operates effectively and support is provided to all Members.

House Division

Office of the Clerk

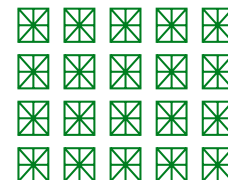
The Office of the Clerk:

- provides procedural advice and support to the Speaker and Members of the Legislative Assembly and executive leadership of the Department
- supports all domestic committees such as the Standing Orders, Privileges and House Committees
- manages Written Questions and Petitions
- administers the Register of Members' Interests
- supports administration of the Legislative Assembly of the Northern Territory website.

Procedural Support

Procedural Support includes the Hansard Unit and Table Office. The Table Office is responsible for the provision of procedural support and advice to Members for meetings of the Assembly. It produces the Minutes of Proceedings and the Notice Paper; provides administrative support for the passage of Bills; supports Members in the Chamber; and maintains records of Members' offices and committee membership.

- Hansard records and transcribes Assembly and committee meetings, and produces the edited *Parliamentary Record* and Estimates Committee transcripts. It is responsible for operating the broadcast room to livestream Assembly Meeting days and committees, and supports Members to attend virtually. The unit also creates the Written Question Paper and provides audio-visual extracts to Members.
- Procedural Support manages an electronic database of the Legislative Assembly *Parliamentary Records* and tabled papers. These documents are uploaded on meeting days by the Table Office and Hansard to the Territory Stories database and are available online through the Department's website.
- In the reporting period, the Department met agreed daily time frames for delivery of records and transcripts. Due to a long-term backlog, printed volumes were not produced in favour of delivering published digital volumes as a priority. This is being monitored to deliver at the end of the 14th Assembly.



Assembly Meeting Statistics

	2021-22	2022-23
Total meeting hours	225 hrs. 3 min	246 hrs. 32 min
Average meeting day hours	8 hrs	7 hrs. 56 min
Number of meeting days	28	31
Number of bills passed	26	35
Number of questions asked	354	509
Number of papers tabled	285	325

Parliamentary Legislation Statistics

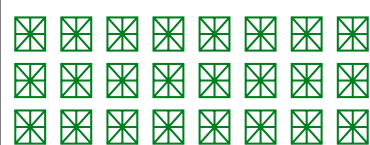
	Government	Opposition	Independent	Total
Bills – Brought forward 1 July 2022	2	-	-	2
Introduced	36	3	1	40
Withdrawn	-	-	-	-
Defeated	-	-	-	-
Lapsed	-	-	-	-
Passed	35	-	-	-
Acts Assented to	35	-	-	-
Bills – Carried forward 30 June 2023	37	3	1	8

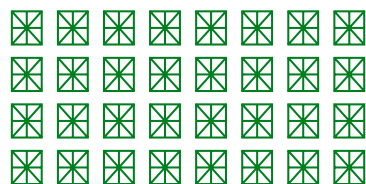
Security Services

The Security Services Unit coordinates, manages and provides advice on security, Work Health and Safety and emergency management functions for the Department of the Legislative Assembly, to provide a safe and secure environment in Parliament House and its precincts for Members of the Legislative Assembly, staff, building occupants and visitors. The unit also provides advice on security, Work Health and Safety and emergency management functions at Electorate Offices, aiming to visit each location at least once each year.

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

During the reporting period there were 133,296 screenings undertaken for people entering Parliament House.





Committees and Education Division

Committee Office

Committees are appointed by the Assembly to inquire into and report on matters of public importance. Committees consist of Government, Opposition and independent Members. The Committee Office provides impartial procedural, research and administrative support to scrutiny committees to assist them perform their functions. The scrutiny committees supported during the reporting period were the Public Accounts Committee, Legal and Constitutional Affairs Committee (which also performed the functions of the Subordinate Legislation and Publications Committee), Standing Committee on the ICAC, Estimates Committee 2023 and Select Committee on Electronic Cigarettes and Personal Vapourisers (Vaping). Support for the Assembly's domestic committees (House Committee, Standing Orders Committee and Privileges Committee) is provided by the Office of the Clerk.

Committee Activity

Committee	Meetings	Hearing & Visits	Briefings	Reports
Scrutiny				
Estimates Committee 2023	9	7	-	1
Legal and Constitutional Affairs Committee	9	-	-	1
Public Accounts	12	4	3	2
Standing Committee on the ICAC	3	2	-	-
Select Committee on Electronic Cigarettes and Personal Vapourisers (Vaping)	4	-	1	1
Domestic				
House	4	-	1	-
Standing Orders	3	-	-	1
Committee of Privileges	1	-	-	1
TOTAL	45	13	5	7

Parliamentary Education Services

The Parliamentary Education Services Unit (PES) provides education, engagement, public relations and information programs relating to the operations of the Assembly and its committees. PES coordinates some programs 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 second half of the reporting period has seen a return of school visitors to Parliament House following COVID-19. Travel by PES staff to regional centres has seen up take of opportunities such as Democracy Dash in Alice Springs as well as role plays. A self-guided tour book is available for visitors to Parliament House outside of tour times with 2540 copies taken during the reporting period.

Participants in Parliamentary Education Services Programs

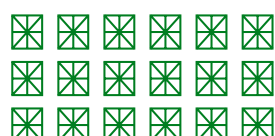
Program	Activity	Participants	Number
Public Tours	Friday tours	586	28
Total		586	28
Schools Programs	Parliament House tours	2803	121
	Role plays – greater Darwin	1087	43
	Role plays – regional and remote	274	13
	Other	200	10
Total		4364	187
Special Events	Commonwealth week*	31	2
	Democracy Dash	220	3
Total		251	5
Adult Education	Know Your Assembly	33	3
	Foundations of Governance	61	3
	Public Sector Management	19	1
	General programs and tours	506	43
Total		619	50
TOTAL		5820	270

* The move to NAPLAN testing in March has had a significant impact on participation in the Commonwealth Week program. Options to finding another time in the year for this program are being investigated.

Parliamentary Library Service

The Parliamentary Library Service transferred from Library & Archives NT (LANT), Department of Territory Families, Housing and Communities, to the Committees and Education division within the Department on 1 April 2023. The Parliamentary Library continues to work with LANT to provide access to LANT collections during the transition and when LANT relocates out of Parliament House to the Charles Darwin University, Education and Community precinct scheduled for mid-2024.

Parliamentary Library services include daily news alerts highlighting relevant topics in national and local news; a Bills digest listing resources to assist Members in background research on the subject matter of Bills to be debated in Parliament; research support and access to peer reviewed resources. The Parliamentary Library is a member of the Association of Parliamentary Libraries of Australasia, a support network for parliamentary libraries.





Social Media



1569

Twitter followers



931

Facebook followers



412

Email subscribers

The Department uses social media to engage with the public and to promote the work of the Assembly 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 2023, the Legislative Assembly Twitter account had 1569 followers (an increase of 39).

Facebook is used to promote facts about Parliament House, to call for submissions for committee inquiries, advertise committee public hearings and other events occurring at Parliament House and to advertise employment vacancies. At 30 June 2023, the Legislative Assembly's Facebook page had 931 followers (an increase of 42).

The Department also maintains an email subscription service for notifications of Assembly committee activity, such as calls for submissions and tabling of reports. At 30 June 2023 there were 412 subscribers (an increase of 84).

Member and Corporate Support Division

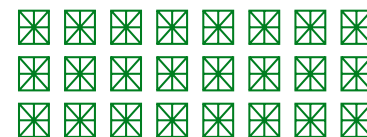
Finance

The Finance Unit provides advice and management of the Department's finance and budget, legislative and regulatory compliance including management of departmental accounting policies, standards and processes. It develops and implements financial management activities, policies and systems to ensure the Legislative Assembly operates efficiently and effectively within budget whilst adhering to legislation and statutory reporting requirements.

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

The Department 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.

Works within Parliament House and its precinct in 2022-23 included completion of:

- Upgrade of emergency and exit lights for levels 3, 4, 5 and 6
- Exterior rust repairs on the external of the building
- Clean and reseal level 2 external terracotta tiles

and commencement of works on:

- chamber and committees audio visual system upgrade
- upgrade of chamber speech timers
- lift modernisation design
- diesel fire pump replacement
- replacement of the security control panels
- upgrade of the chamber door locking mechanism
- upgrade of the Speaker's chair mechanisms

The Department is also responsible for maintaining electorate and liaison offices for Members of the Legislative Assembly. It does this in cooperation with DIPL, which provides building, design, repairs and maintenance services, and with DCDD, which manages the electorate offices leases, and liaises with building owners to ensure they carry maintain the properties in accordance with the lease agreements.

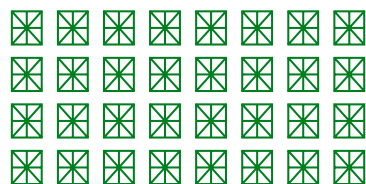
Works in electorate offices in 2022-23 included:

- installation of external roller shutters at the Nightcliff electorate office
- relocation and fit-out of the Casuarina electorate office
- installation of security screens at the Gwoja electorate office
- replacement of office joinery at the Fannie Bay electorate office

Our Performance

The table below details the Department's performance against key performance indicators as presented in Budget Paper 3.

Output and Key Performance Indicator	KPI 2022-23	Result 2022-23	Result 2021-22	Result 2020-21
Member satisfaction with Chamber support and advice	≥ 95%	98%	98%	98%
Records and transcripts produced within agreed timeframes	≥ 95%	97%	84%	92%
Member satisfaction with committee support and advice	≥ 95%	99%	98%	99%
Speaker and members client satisfaction with internal services	≥ 95%	92%	95%	97%
Speaker and members client satisfaction with external services	≥ 95%	90%	93%	96%
Client satisfaction with building amenity and safety	≥ 95%	92%	97%	99%



Our People

Department of the Legislative Assembly Staff

Through the services they provide, the staff of the Department enable the operation of the Legislative Assembly, and support members and their electorate staff to represent and assist their constituents. The Department also manages the maintenance, security and operation of Parliament House.

During the reporting period, the Department took responsibility for providing Parliamentary Library Services. The Parliamentary Library position transferred over to the Department in April 2023 from NT Libraries.

As at 30 June 2023, the Department had an establishment of 32 employees comprising three executive contract officers, 24 ongoing Department employees, two staff on temporary transfer from other Northern Territory Government departments and three staff employed on fixed term contracts.

The FTE as of Pay 26 2022-23 was 31.40 FTE which includes 0.5 FTE Casual Hansard.

A number of positions at Pay 26 2022-23 were covered by HDA due to employee absences.

There were 23 Hansard casual contracts held by 21 employees in place to support periods of peak activity. This is an increase of one contract from the previous year.

Department employees by level (Actual Classification based on Pay 26 2022-23) are set out below.

Department staff by level as at 30 June	2022	2023
Executive Contracts	3	3
ECO5	1	1
ECO3	1	2
ECO1	1	0
Senior Administration Officers	7	7
SAO2	4	5
SAO1	3	2
Administration Officers	22	21
AO7	3	3
AO6	4	4
AO5	3	3
AO4	9	8
AO3	1	2
AO2	3	1
Professional	0	1
P2 (Position transferred from NT Libraries April 2023)	0	1
Hansard Casuals	22	23
AO4	18	15
AO2	4	8
TOTAL	54	55

Professional Development

In 2022-23, the Department 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 criteria, relevant to their level, to identify their strengths and areas for development.

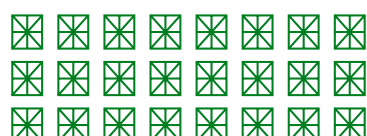
The Department has supported numerous formal and informal development opportunities via in person or online training for its employees. These included:

- Company Directors Course
- Mental Health First Aid
- Commonwealth Hansard Editors Association Virtual Conference
- Australian Human Resources Institute National Convention
- Leadership for New Managers
- NTG Merit Selection Training
- Executive Assistant Workshops
- How to write plain English
- Senior executive communication masterclass
- Content Manager
- NT Government Record Management
- Appropriate Workplace Behaviour
- Disability Confident Workplaces
- NTG Procurement Modules
- Emergency Warden Training
- Introduction to ICAC and Mandatory Reporting
- 2023 ANZACATT Conference
- Australasian Pacific Hansard Editors Association Conference
- No Women Left Behind - Conference
- Parliamentary Professional Services Network (PPSN) 2023 Conference
- Women's Leadership Network Mentoring

LinkedIn Learning was provided to Department employees during the reporting period as a part of 12 month pilot.

LinkedIn Learning gives access to a range of courses to further develop employee skills. It is a video-based online training platform where Department employees can have unlimited access to training.

The Department did not continue with the LinkedIn Learning subscription past June 2023.



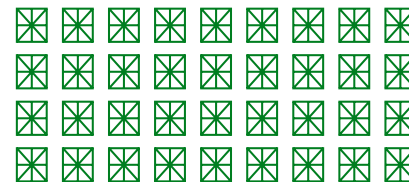


Mental Health and Wellbeing Policy

In April 2022, the Department introduced a Mental Health and Wellbeing Policy that outlined the responsibilities for establishing, promoting and maintaining the mental health and wellbeing of all employees through workplace practices and encouraging employees to take responsibility for their own mental health and wellbeing. The plan is intended to be ‘by the people for the people’.

A Health and Wellbeing Champion was appointed, supported by enthusiastic self-nominated employees on a working group committed to a positive workplace environment and culture. Initiatives such as therapy dogs visiting the workplace and Mental Health First Aid training for staff have been implemented to facilitate employees’ awareness and active participation in a range of activities that support mental health and wellbeing.

“A Health and Wellbeing Champion was appointed, supported by enthusiastic self-nominated employees on a working group committed to a positive workplace environment and culture.”



Electorate Office and Office of the Speaker Staff

The Department manages the employment of electorate officers working for Members of the Legislative Assembly and staff employed in the Office of the Speaker. As of 30 June 2023, a total of 136 employment contracts were established on either fixed term or casual contract arrangements as described below. Some employees hold one or more employment contracts.

Staffing terms and conditions, levels and ratios in Electorate Offices are determined by the Remuneration Tribunal determinations. *Remuneration Tribunal Determination (RTD) No. 1 of 2021, RTD No.2 of 2021 and RTD No. 3 of 2021* was in effect at the start of the reporting period and these were replaced by *RTD No.1 of 2022* which came into effect on 1 January 2023.

All Members are entitled to one full time equivalent (FTE) Electorate Officer and one part-time (32 hours per fortnight) Assistant Electorate Officer (AEO) and the Members for Arafura, Arnhem, Barkly, Daly, Namatjira, Mulka and Gwoja are all entitled to one FTE liaison officer.

Relief (Casual) employees are provided for when the established employee is absent due to leave or approved training.

The Office of the Speaker also had an allocation of two FTE, one Executive Officer and one Liaison Officer.

All above roles are not covered by the *Public Sector and Employment Management Act 1983*.

Electorate Office and Office of the Speaker positions may be filled by more than one person through a job share arrangement.

Role	No.
Office of the Speaker	3
Electorate Officers	28
Liaison Officers	7
Assistant Electorate Officers	39
Casual Electorate Staff	59
TOTAL	136¹

1. as at Pay 26 2022-23

The Department also organises an annual four day Electorate Officer training forum.

The 2023 Forum was held Monday 13 February to Thursday 16 February 2023 and covered the following topics:

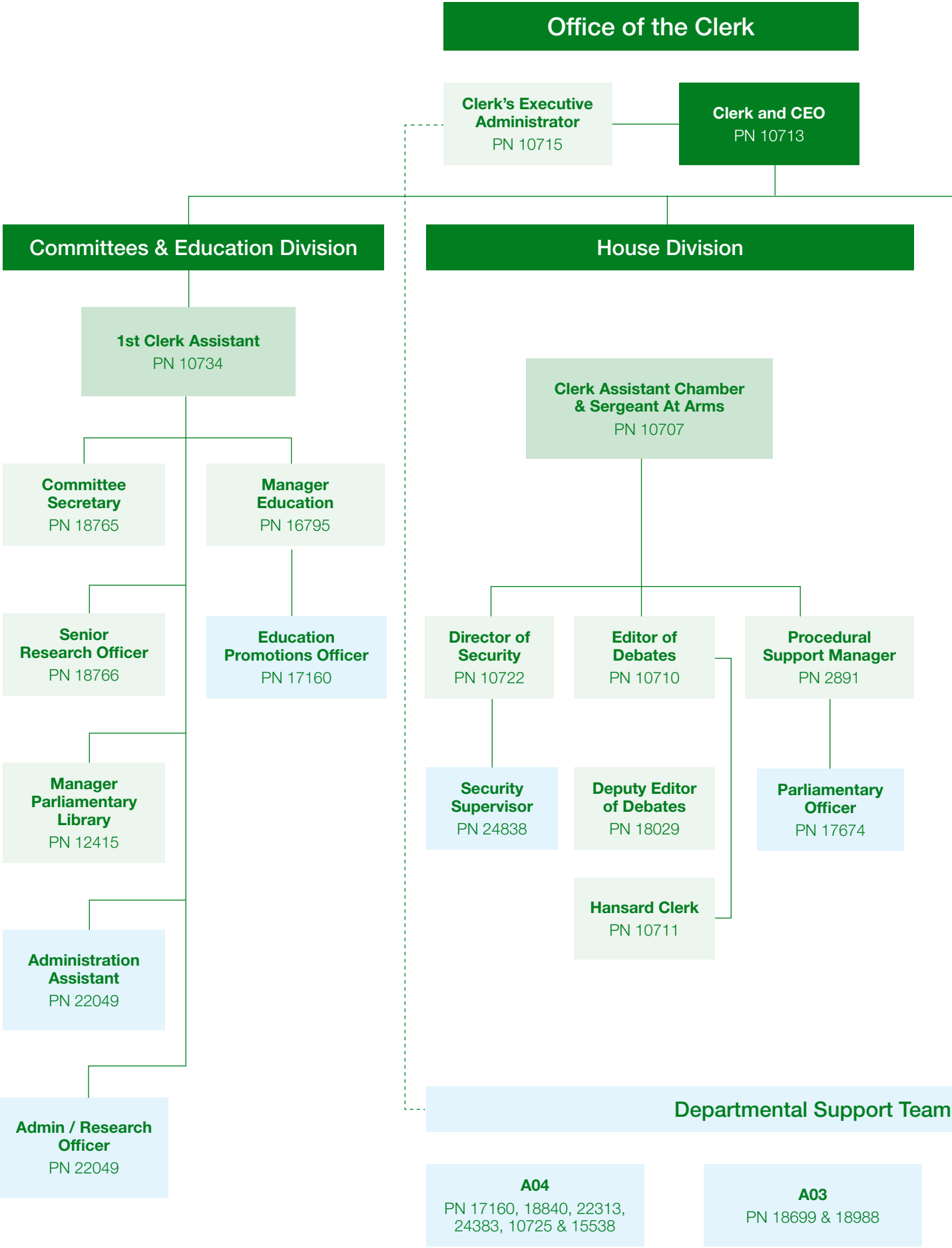
1. Presentations by key Department employees and other NTG Agencies (including DIPL and DCDD) on processes that are critical for the running of Electorate Officers and Member services.
2. Cyber Safety training (delivered by DCDD)
3. Council on the Ageing NT
4. NT Electoral Commission Matters
5. De-escalation and occupational violence & aggression training (delivered by an external service provider)
6. Working with Cultural Difference (delivered by an external service provider)
7. Accidental Counsellor Foundations (delivered by an external service provider)

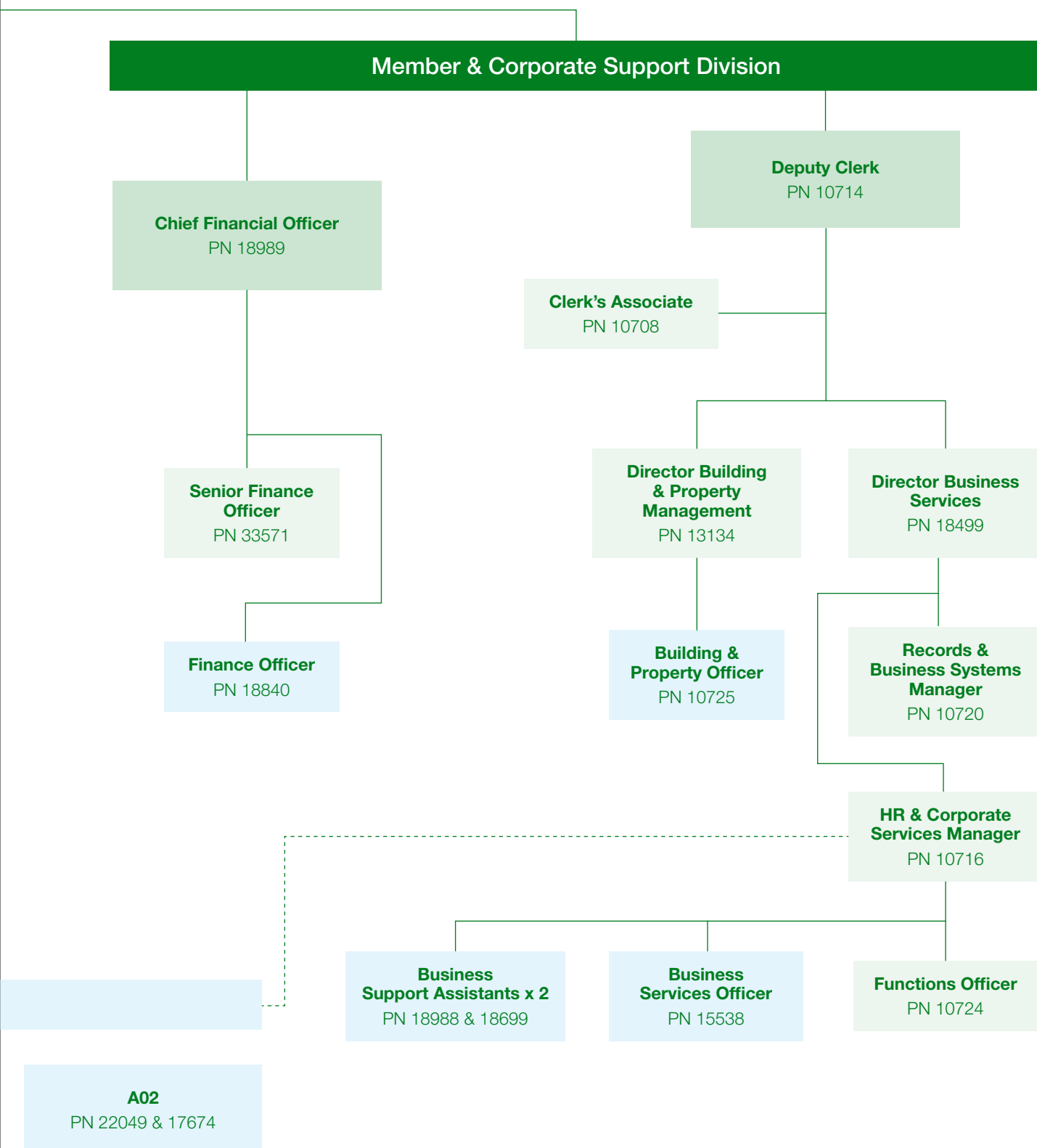
Public Sector Principles

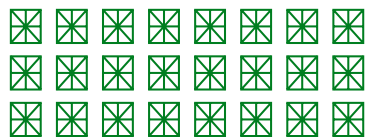
The Department applies the public sector principles set out in Part 1A of the *Public Sector Employment and Management Act 1983* to all its operations and there were no significant failures to uphold the principles identified.

Department of the Legislative Assembly

Organisation Chart







Governance of the Department

The Clerk of the Legislative Assembly

As Chief Executive Officer of the Department, the Clerk of the Legislative Assembly is accountable to the Chief Minister for the management of the Department of the Legislative Assembly; however, the Chief Minister plays no role in the day-to-day operations of the Department, with the Clerk reporting to the Speaker on operational matters impacting the Department. As a consequence of this separation of roles, it is the Speaker who appears at Estimates and is accountable through that Committee to the Legislative Assembly for the annual appropriation as outlined in the Budget Papers.

The Chief Minister is responsible to the Cabinet where Cabinet matters relating to the Department of the Legislative Assembly arise.

By convention in the Northern Territory, the Clerk remains accountable to the Speaker for the day to day running of the Department, as there is recognition of the principle that the Parliament is a distinct entity and it is the Speaker who has responsibility for the Assembly and its precincts under the *Legislative Assembly (Powers and Privileges) Act 1992*.

As the Accountable Authority, the Clerk is responsible for all expenditure in accordance with the *Financial Management Act 1995*, and is responsible for the day-to-day management of the administration of the House and its committees.

Within the broader structure of the Department, the Office of the Clerk:

- provides procedural advice and support to the Speaker and all Members of the Legislative Assembly and executive leadership of the Department
- supports all domestic committees such as the Standing Orders, Privileges and House Committees
- manages Written Questions and Petitions
- administers the Register of Members' Interests
- supports administration of the Legislative Assembly of the Northern Territory website.



Operational Management Committee

In late 2022, the Clerk instigated changes to the governance and management arrangements within the Department, with the previous Board of Management reformed into an Operational Management Committee (OMC). The OMC meets to consider operational issues and ensure information sharing across the Department. The OMC consists of the Department's operational managers responsible for each of the Department's business units, as well as the Department's senior leadership.

The OMC meets monthly and assists with:

- Setting and monitoring performance against the Department's strategic objectives
- Ensuring compliance with statutory and reporting requirements
- Managing the Department's human and financial resources
- Revising, setting and monitoring the Department's policies
- Reviewing and implementing recommendations from oversight bodies
- Fostering positive organisational culture

POSITION	ROLE	NAME
Clerk and Chief Executive Officer	Chair	Mathew Bates
Deputy Clerk	Member	Marianne Conaty
First Clerk Assistant	Member	Russell Keith
Clerk Assistant and Serjeant at Arms	Member	Penny Hart
Chief Financial Officer	Member	Diem Tang
Director Business Services	Member	Cameron Tyrrell
Director Building and Property Management	Member	Melissa Johnson
Executive Administrator	Secretariat	Colleen Stevens (from March 2023) Olga Kerr (until March 2023)

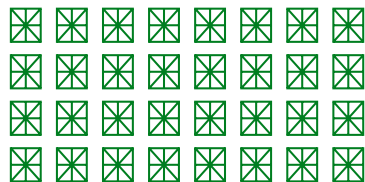
The Executive Management of the organisation consists of the Clerk, Deputy Clerk and First Clerk Assistant. These senior leaders meet regularly to discuss matters, particularly those relating to the operation of the Legislative Assembly itself, and provide advice to the Clerk on operational matters arising from their areas of management responsibility or from OMC meetings.

Risk Management and Audit

The Internal Audit and Risk Management Committee provides assurance to the Clerk that the Department's financial and operational controls, designed to manage the organisation's risks and achieve the entity's objectives, are operating in an efficient, effective and ethical manner.

In early 2023, the Clerk determined to reform the Department's approach to internal audit, which resulted in the appointment of a new-look Internal Audit and Risk Management Committee in June 2023. The new Committee met for the first time in June 2023 and is currently reviewing the Department's Internal Audit Charter and establishing an internal audit plan. Details of the committee membership are outlined in the Table below.

NAME	ROLE
Clare Milikins	External Chair
Lorraine Hardy	External Member
Jessica Ryan	External Member
Penny Hart	Departmental Member
Diem Tang	Departmental Observer
Colleen Stevens	Secretariat



Prior to June 2023, the existing Internal Audit Committee continued to function. During the period, it conducted reviews and audits on:

- the Department's Accounting and Property Manual
- the Department's portable electronic devices register
- venue hire at Parliament House
- contract management

The previous committee consisted of the following membership:

NAME	POSITION	ROLE
Marianne Conaty Russell Keith	Deputy Clerk	Chair
Craig Muir	Clerk Assistant and Serjeant at Arms	Member
Melissa Johnson	Director Building and Management Services	Member
Tony Paterson	Director of Security Parliament of Western Australia	External Member
Diem Tang	Chief Financial Officer	Departmental Observer

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 2022-23.

End of Year Review

This review was undertaken by the Auditor-General's Office 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). Two minor matters were identified and addressed.

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 the Treasurer's Directions and the Procurement Governance Policy and Rules, and provide assurance that they were being achieved. Three minor matters were identified and addressed.

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.

No requests to access information under the *Information Act 2002* were received in the reporting period.

Privacy

The Department complies with the ten Information Privacy Principles 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 Department 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 the Standing Orders of the Legislative Assembly.

Work Health and Safety

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

The DLA WHS Steering Committee meets quarterly and is responsible for overseeing WHS responsibilities for the Department and Parliament House. The DLA WHS Management Policy was updated in May 2021 and is available on the Intranet. The agency is progressing the implementation of a DLA WHS Framework in 2023/24.

The Parliament House WHS Committee is open to all building occupants. It meets quarterly, and assists in developing standards and facilitating cooperation across all agencies and organisations in the building.

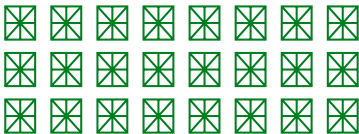
A summary of WHS incidents recorded during the reporting period is below.

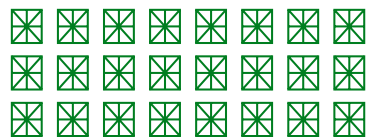
Incident	Involved	Action	Notifiable
Fall caused by slip hazard on the floor	Visitor	Minor first aid provided	No
Back pain caused by manual handling	Contractor	Minor first aid provided	No
Fall caused by slip hazard on the floor	Building occupant	Minor first aid provided	No
Exposure to airborne chemical	Staff member	Immediate medical treatment provided	Yes

Member Satisfaction Survey 2022

The Department 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, the Department is committed to ongoing improvements to the delivery of services to Members to ensure prompt and responsive services that meet their needs.

The services provided to Members are assessed annually by the Department through a Member Satisfaction Survey. The results of the 2022 survey in comparison with 2021 is detailed in the table on page 11.





Financial statement overview

For the year ended 30 June 2023

Overview

The 2022-23 financial statements and the accompanying notes for the Department of the Legislative Assembly have been prepared on an accrual basis consistent with the Australian Accounting Standards, the *Financial Management Act 1995* and relevant Treasurer's Directions. The department's financial performance and position for the 2022-23 and comparatives for 2021-22 are presented in four statements: comprehensive operating statement, balance sheet, statement of changes in equity and cash flow statement.

Comprehensive Operating Statement

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

	2022-23 \$M	2021-22 \$M	Movement \$M
Operating Income	29.50	29.54	(0.04)
Operating Expenses	32.61	30.76	1.85
Net Operating Surplus/(Deficit)	(3.11)	(1.23)	(1.88)
Other Comprehensive Income	(3.24)	(4.90)	1.66
Comprehensive Surplus/(Deficit)	(6.35)	(6.13)	(0.22)

The department reported a net operating deficit of \$3.11 million which was primarily attributed to \$3.77 million in asset depreciation expense.

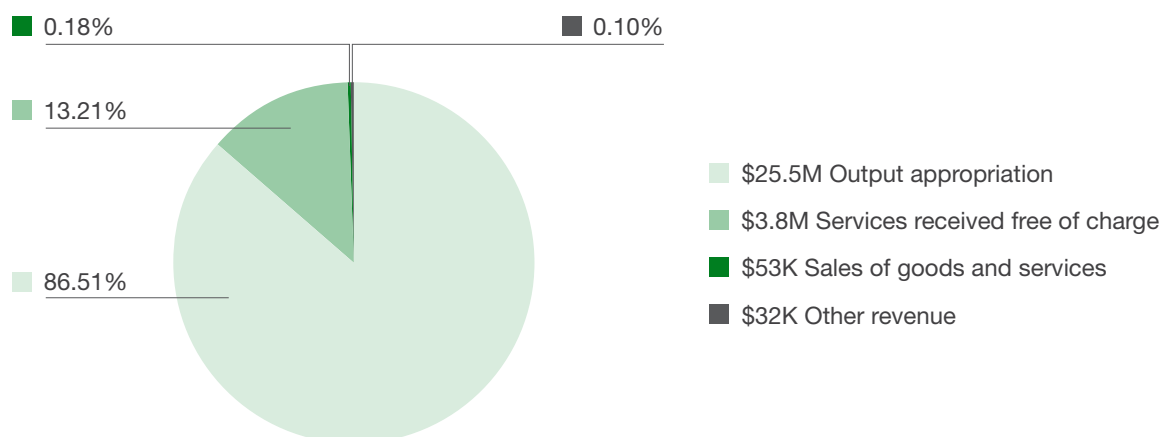
Other comprehensive income of \$3.24 million relating to the transfer of land parcels to the Department of Infrastructure Planning and Logistics as part of the State Square project and revaluation of artworks, has brought the Department's comprehensive deficit to \$6.35 million.

Operating Income

The department received total income of \$29.50 million in 2022-23. Figure 1 shows the composition of total operating income.

The department's primary source of income is Output Appropriation (\$25.5 million), which makes up 86.51 per cent of all agency income of \$29.5 million. Further income received by the department includes sales of goods and services of \$0.05 million or 0.18 per cent. 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.

Figure 1: Composition of operating income for 2022-23



Operating Expenses

Total expenses were \$32.61 million in 2022-23, an increase of \$1.85 million from last year mainly due to an increase of employee expenditure (\$0.9 million), purchase of goods and services and property management (\$0.6 million), other administrative expenses (\$0.3 million) for repairs maintenance works.

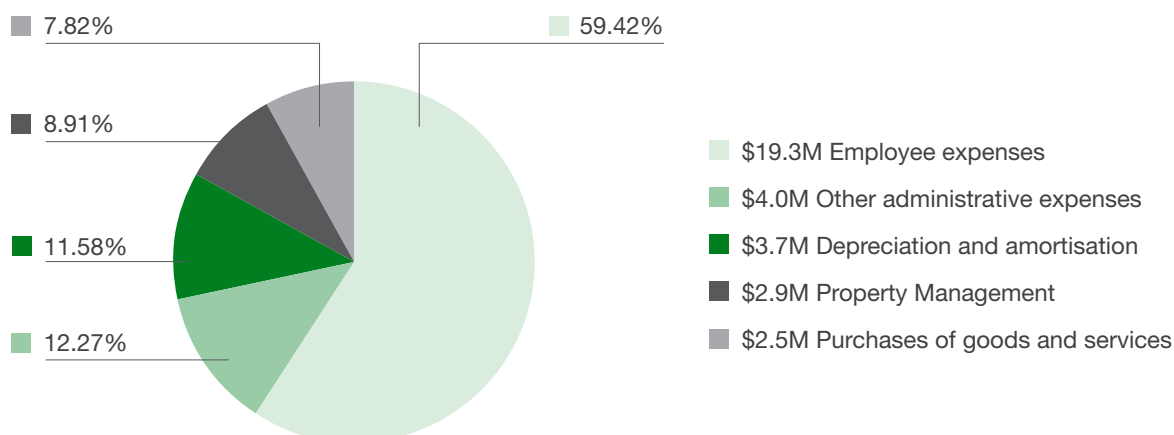
Employee expenses remain the department's major expense component at \$19.3 million, representing 59.42% of total expenses.

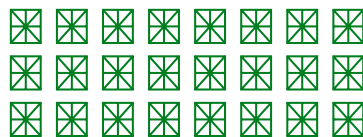
Other administrative expenses of \$4 million accounted for 12.27% of the department's total expenditure. These expenses comprise centralised corporate services functions provided by the Department of Corporate and Digital Development (DCDD) (2.4 million) and centralised repairs and maintenance and other infrastructure services provided by the Department of Infrastructure, Planning and Logistics (\$1.5 million).

Property management (\$2.9 million or 8.91%) and purchase of good and services expenses (\$2.5 million or 7.82%) cover utility and operating costs and Members of the Legislative Assembly's entitlements provided by the Remuneration Tribunal Determination.

Figure 2 show the composition of the department's total operating expenses.

Figure 2: Operating expenses for 2022-23





Balance Sheet

The Balance Sheet provides a summary of the department's financial position on assets, liabilities and equity as at 30 June 2023.

	2022–23 \$M	2021–22 \$M	Movement \$M
Assets	237.85	250.90	(13.05)
Liabilities	2.28	2.06	0.23
Equity	235.56	248.84	(13.28)

The department's total assets decreased by \$13.5 million to \$237.85 million due to the net impact of \$6.5 million of equity withdrawal, \$4.6 million of land transfer to the Department of Infrastructure Planning and Logistics as part of the State Square project, \$3.7 million depreciation, off set by \$1.8 million relating to the net impact of higher cash opening balance and higher employee and operational expenditure.

Cash Flow Statement

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

	2022–23 \$M	2021–22 \$M	Movement \$M
Cash at start of year	14.37	11.61	2.76
Net movement	(5.36)	2.76	(8.12)
Cash at end of year	9.00	14.37	(5.36)

As at 30 June 2023, the department's cash held of \$9 million was \$5.36 million less than at the end of 2021-22. The decrease in cash is primarily due to the equity withdrawal of \$6.5 million during the year.

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 2023 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.

Mathew Bates
Clerk and Chief Executive Officer
31 August 2023

Diem Tang
Chief Financial Officer
31 August 2023

Comprehensive operating statement

For the year ended 30 June 2023

	Note	2023	2022
		\$000	\$000
INCOME			
Appropriation	4, 4a		
Output		25,519	25,895
Sales of goods and services	5	53	34
Goods and services received free of charge	6	3,896	3,577
Other income	7	32	29
TOTAL INCOME	3	29,500	29,535
EXPENSES			
Employee expenses		19,376	18,485
Administrative expenses			
Property management		2,905	2,880
Purchases of goods and services	8	2,549	1,981
Depreciation and amortisation	14, 15, 16,17	3,774	3,760
Other administrative expenses ¹		4,002	3,657
TOTAL EXPENSES	3	32,606	30,761
NET SURPLUS/(DEFICIT)		(3,106)	(1,226)
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		(3,243)	(4,900)
TOTAL OTHER COMPREHENSIVE INCOME		(3,243)	(4,900)
COMPREHENSIVE RESULT		(6,349)	(6,126)

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.

Balance sheet

As at 30 June 2023

	Note	2023	2022
		\$000	\$000
ASSETS			
Current assets			
Cash and deposits	10	9,004	14,365
Receivables	12	176	271
Inventories	13	7	8
Total current assets		9,187	14,644
Non-current assets			
Property, plant and equipment	14, 23	228,566	236,127
Intangibles	15, 23	6	14
Heritage and cultural assets	17, 23	91	114
Total non-current assets		228,663	236,255
TOTAL ASSETS		237,850	250,899
LIABILITIES			
Current liabilities			
Deposits held	18	2	1
Payables	19	709	748
Provisions	20	1,577	1,310
Total current liabilities		2,287	2,059
Non-current liabilities			
Provisions	20	-	-
Total non-current liabilities			
TOTAL LIABILITIES		2,287	2,059
NET ASSETS		235,563	248,840
EQUITY			
Capital		149,859	156,787
Reserves	22	139,941	143,184
Accumulated funds		(54,237)	(51,131)
TOTAL EQUITY		235,563	248,840

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

Statement of changes in equity

For the year ended 30 June 2023

	Note	Equity at 1 July	Comprehensive result	Transactions with owners in their capacity as owners	Equity at 30 June
		\$000	\$000	\$000	\$000
2022-23 Accumulated funds		51,131	3,106	-	54,237
Reserves	22				
Asset Revaluation Reserve		(143,184)	3,243	-	(139,941)
Total Reserves		(143,184)	3,243	-	(139,941)
Capital – transactions with owners					
Equity injections					
Capital appropriation		(1,910)	-	(41)	(1,951)
Equity transfers in		(162,287)	-	(7,351)	(169,638)
Other equity injections		(383)	-	-	(383)
Equity withdrawals					
Capital withdrawal		393	-	6,500	6,893
Equity transfers out		7,400	-	7,820	15,220
		(156,787)	-	6,928	(149,859)
Total equity at end of financial year		(248,840)	6,349	6,928	(235,563)
2021-22 Accumulated funds		49,905	1,226	-	51,131
Reserves	22				
Asset revaluation reserves		(148,084)	4,900	-	(143,184)
Total Reserves		(148,084)	4,900	-	(143,184)
Capital – transactions with owners					
Equity injections					
Capital appropriation		(1,869)	-	(41)	(1,910)
Equity transfers in		(161,191)	-	(1,097)	(162,287)
Other equity injections		(383)	-	-	(383)
Equity withdrawals					
Capital withdrawal		393	-	-	393
Equity transfers out		4,200	-	3,200	7,400
		(158,850)	-	2,062	(156,787)
Total equity at end of financial year		(257,029)	6,126	2,062	(248,840)

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

Cash flow statement

For the year ended 30 June 2023

	Note	2023	2022
			\$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating receipts			
Appropriation			
Output	4	25,519	25,895
Commonwealth			
Receipts from sales of goods and services		487	387
Total operating receipts		26,006	26,282
Operating payments			
Payments to employees		(19,032)	(18,304)
Payments for goods and services		(5,876)	(5,261)
Total operating payments		(24,908)	(23,565)
Net cash from/(used in) operating activities	11a	1,098	2,717
CASH FLOWS FROM INVESTING ACTIVITIES			
Investing receipts			
Proceeds from asset sales		-	-
Total investing receipts		-	-
Investing payments			
Purchases of assets		-	-
Total investing payments		-	-
Net cash from/(used in) investing activities		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Financing receipts			
Equity injections			
Capital appropriation	4	41	41
Other equity injections		-	-
Total financing receipts		41	41
Financing payments			
Equity withdrawals		(6,500)	-
Total financing payments		(6,500)	-
Net cash from financing activities	11b	(6,459)	41
Net increase (decrease) in cash held		(5,361)	2,758
Cash at beginning of financial year		14,365	11,607
CASH AT END OF FINANCIAL YEAR	10	9,004	14,365

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

Index of notes to the financial statements

Note

1. Objectives and funding
2. Statement of significant accounting policies
3. Comprehensive operating statement by output group

Income

4. Appropriation
5. Sales of goods and services
6. Goods and services received free of charge
7. Other income

Expenses

8. Purchases of goods and services
9. Write-offs, postponements, waivers, gifts and ex gratia payments

Assets

10. Cash and deposits
11. Cash flow reconciliation
12. Receivables
13. Inventories
14. Property, plant and equipment
15. Intangibles
16. Biological assets
17. Heritage and cultural assets

Liabilities

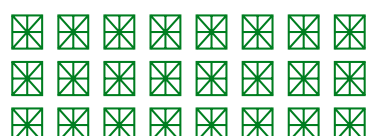
18. Deposits held
19. Payables
20. Provisions
21. Commitments

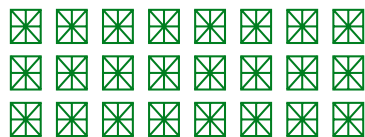
Equity

22. Reserves

Other disclosures

23. Fair value measurement
24. Financial instruments
25. Related parties
26. Contingent liabilities and contingent assets
27. Events subsequent to balance date
28. Budgetary information





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:

1. a certification of the financial statements
2. a comprehensive operating statement
3. a balance sheet
4. a statement of changes in equity
5. a cash flow statement and
6. 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 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 2022-23 financial year

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

Standards and interpretations issued but not yet effective

No Australian accounting standards have been adopted early for 2022-23 financial year.

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial assets of Not-for-Profit Public Sector Entities

This standard amends the application of AASB 13 Fair Value Measurement to non-financial assets of not-for-profit public sector entities not held primarily to generate cash inflows. It applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted.

This revised standard provides clarification and further guidance on the current requirements for measuring non-financial assets including:

- when an asset's use is considered 'financially feasible'
- application of the cost approach in measurement of an asset's fair value
- costs to be included in the calculation of replacement cost
- indicators of economic obsolescence.

This standard is not expected to have a material impact on the financial statements when first adopted for the year ending 30 June 2025.

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.

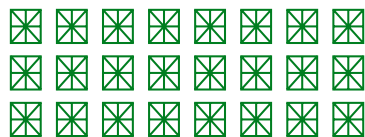
The Central Holding Authority also records all Territory items, such as income, expenses, assets and liabilities controlled by the government and managed by agencies on behalf of the government. The main Territory item is Territory income, which includes taxation and royalty revenue, Commonwealth general 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 2021-22 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 2022-23 financial year as a result of management decisions.

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.

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. Gross GST recoverable on commitments is disclosed separately in the commitments note.

j) Contributions by and distributions to government

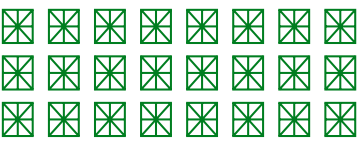
The agency may receive contributions from government where the government is acting as owner of the agency. Conversely, the agency may make distributions to government. In accordance with the *Financial Management Act 1995* and Treasurer's Directions, certain types of contributions and distributions, 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.

3. Comprehensive operating statement by output group

		Assembly Services		Members and Client Services		Building Management Services		Corporate Governance		Shared Services Received		Total	
	Note	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
		\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000			\$000	\$000
INCOME													
Appropriation	4												
Output		3,450	3,496	17,300	17,630	3,060	3,199	1,709	1,570			25,519	25,895
Sales of goods and services	5					14	22	39	12			53	34
Goods and services received free of charge	6									3,896	3,576	3,896	3,576
Other income	7	25	12	-	5	7	10		3			32	30
TOTAL INCOME		3,475	3,508	17,300	17,635	3,081	3,231	1,748	1,582	3,896	3,576	29,500	29,535
EXPENSES													
Employee expenses		2,922	2,543	14,375	14,076	513	566	1,566	1,300			19,376	18,485
Administrative expenses													
Purchases of goods and services	8	555	468	1,817	1,424	2,802	2,773	280	195			5,454	4,860
Depreciation and amortisation	14,15, 16,17					3,774	3,760						
Goods and services received free of charge										3,896	3,576	3,896	3,576
Other administrative expenses ¹						106	80					106	80
TOTAL EXPENSES		3,478	3,011	16,192	15,500	7,195	7,179	1,846	1,495	3,896	3,576	32,606	30,761
NET SURPLUS/(DEFICIT)		(3)	497	1,108	2,135	(4,114)	(3,948)	(98)	89	-	-	(3,106)	(1,226)
OTHER COMPREHENSIVE INCOME													
Asset Revaluation Reserve		-	-	-	-	(3,243)	(4,900)	-	-	-	-	3,243	(4,900)
COMPREHENSIVE RESULT		(3)	497	1,108	2,135	(7,357)	(8,848)	(98)	89	-	-	(6,349)	(6,126)

¹ Includes DCDD service charges and DIPL repairs and maintenance service charges. This comprehensive operating statement by output group is to be read in conjunction with the notes to the financial statements statement.



The Department of Legislative Assembly is predominantly funded by parliamentary appropriations for the provision of outputs. Outputs are the services provided or goods produced by an agency for users external to the agency. They support the delivery of the agency’s objectives and or statutory responsibilities. The above table disaggregates revenue and expenses that enable delivery of services by output group which form part of the balances of the agency.

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. Appropriation

Appropriation recorded in the operating statement includes output appropriation for the delivery of services.

	2023			2022		
	\$000	\$000	\$000	\$000	\$000	\$000
	Revenue from contracts with customers	Other	Total	Revenue from contracts with customers	Other	Total
Output	-	25,519	25,519	-	25,895	25,895
Total appropriation	-	25,519	25,519	-	25,895	25,895

Appropriation recorded in the cashflow statement includes capital appropriation received for the delivery of assets to be retained by the agency.

	2023			2022		
	\$000	\$000	\$000	\$000	\$000	\$000
	Revenue from contracts with customers	Other	Total	Revenue from contracts with customers	Other	Total
Capital	-	41	41	-	41	41
Total appropriation in the cashflow statement	-	41	41	-	41	41

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. Output appropriations do not have sufficiently specific performance obligations and recognised on receipt of funds.

a) Summary of changes to budget appropriations

The following table presents changes to budgeted appropriations authorised during the current financial year together with explanations for significant changes. It compares the amounts originally identified in the *Appropriation (2022-2023) Act 2022* with revised appropriations as reported in 2023-24 Budget Paper No. 3 Agency Budget Statements and the final end of year appropriation.

The changes within this table relate only to appropriation and do not include agency revenue (for example, goods and services revenue and grants received directly by the agency) or expenditure. Refer to Note 27 *Budgetary information* for detailed information on variations to the agency’s actual outcome compared to budget for revenue and expenses.

	Original 2022-23 budget appropriation ^(a)	Revised 2022-23 budget appropriation ^(b)	Change to budget appropriation ^(c) (b-a)	Note ^(f)	Final 2022-23 budget appropriation ^(d)	Change to budget appropriation ^(e) (d-b)	Note ^(f)
	\$000	\$000	\$000	\$000	\$000	\$000	
Output	25,383	25,519	136		25,519		
Capital	41	41	-		41		
Total appropriation	25,424	25,560	136		25,424		

Output and capital appropriations reflect funding as a direct result of government-approved decisions, with actual funding received by the Department of the Legislative Assembly in line with the budgeted amounts.

5. Sales of goods and services

	2023			2022		
	\$000	\$000	\$000	\$000	\$000	\$000
	Revenue from contracts with customers	Other	Total	Revenue from contracts with customers	Other	Total
Fees from regulatory services						
Other goods and services revenue	53	-	-	34	-	-
Total sales of goods and services	53	-	-	34	-	-

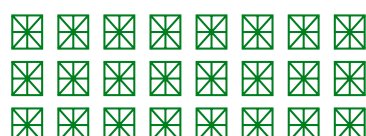
Sale of goods

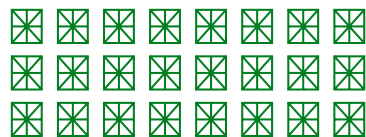
Revenue from sales of goods is recognised when the agency satisfies a performance obligation by transferring the promised goods.

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.

Rendering of services

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





6. Goods and services received free of charge

	2023	2022
	\$000	\$000
Corporate and information services	2,384	2,288
Repairs and maintenance	1,512	1,288
Total goods and services received free of charge	3,896	3,577

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.

Repairs and maintenance expenses and associated employee costs are centralised and provided by the Department of Infrastructure, Planning and Logistics and forms part of goods and services free of charge of the agency.

7. Other Income

	2023			2022		
	\$000	\$000	\$000	\$000	\$000	\$000
	Revenue from contracts with customers	Other	Total	Revenue from contracts with customers	Other	Total
Miscellaneous revenue	32	-	-	29	-	-
Total other income	32	-	-	29	-	-

Miscellaneous revenue

Miscellaneous revenue includes reimbursements, and funding from non-government organisations. Where funding is received for agreements that are enforceable and contain sufficiently specific performance obligations for the agency to transfer goods or services to the grantor or third-party beneficiary, the transaction is accounted for under AASB 15 as revenue from contracts with customers. Where this criteria is not met, revenue is generally accounted for under AASB 1058 and income is generally recognised upfront on receipt of funding.

8. Purchases of goods and services

	2023	2022
	\$000	\$000
The net surplus/(deficit) has been arrived at after charging the following expenses:		
Goods and services expenses:		
Consultants	138	8
Marketing and promotion ¹	12	16
Document production	8	7
Legal expenses ²	50	11
Recruitment ³	84	13
Training and study	51	40
Official duty fares	321	137
Travelling allowance	346	310
Accommodation	60	12
Communications	151	148
Hospitality	31	19
Information technology charges and communications	675	627
Membership and subscriptions	28	18
Motor vehicle expenses	296	281
Office requisites	14	12
Other equipment expenses	119	199
Other	165	123
	2,549	1,981

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 6. Funding is received for repairs and maintenance works associated with agency assets apart of output appropriation. Costs associated with repairs and maintenance works on agency assets are expensed as incurred.

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

The following table presents all write-offs, waivers, postponements, gifts and ex gratia payments approved under the *Financial Management Act 1995* or other legislation that the agency administers.

	Agency				Territory items				Note
	2023	No. of trans.	2022	No. of trans.	2023	No. of trans.	2022	No. of trans.	
	\$000		\$000		\$000		\$000		
Authorised under the <i>Financial Management Act 1995</i>									
Write-offs, postponements and waivers approved by the Treasurer									
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	-	-	-	-	-	-	-	-	-
Value of public property written off	-	-	-	-	-	-	-	-	-
Postponement of right to receive or recover money or property	-	-	-	-	-	-	-	-	-
Waiver of right to receive or recover money or property	-	-	-	-	-	-	-	-	-
Total write-offs, postponements and waivers approved by the Treasurer	-	-	-	-	-	-	-	-	-
Write-offs, postponements and waivers approved by delegates									
Irrecoverable amounts payable to the Territory or an agency written off	6	3	-	-	-	-	-	-	-
Losses or deficiencies of money written off	-	1	-	-	-	-	-	-	-
Value of public property written off	-	-	-	-	-	-	-	-	-
Postponement of right to receive or recover money or property	-	-	-	-	-	-	-	-	-
Waiver of right to receive or recover money or property	-	-	-	-	-	-	-	-	-
Total write-offs, postponements and waivers approved by delegates	6	3	-	-	-	-	-	-	-
Total write-offs, postponements and waivers	6	3	-	-	-	-	-	-	-
Gifts approved by the Treasurer	-	-	-	-	-	-	-	-	-
Gifts approved by delegate	2	8	2	1	-	-	-	-	-
Total gifts	2	8	2	1	-	-	-	-	-
Ex gratia payments	-	-	-	-	-	-	-	-	-
Total authorised under the <i>Financial Management Act 1995</i>	8	12	2	1	-	-	-	-	-
Authorised under other legislation									
Write-offs, postponements and waivers	-	-	-	-	-	-	-	-	-
Gifts	-	-	-	-	-	-	-	-	-
Total authorised under other legislation	-	-	-	-	-	-	-	-	-

Write-off

Write-offs reflect the removal from accounting records the value of public money or public property owing to, or loss sustained by the Territory or agency. It refers to circumstance where the Territory or an agency has made all attempts to pursue the debt, however, is deemed irrecoverable due to reasons beyond the Territory or an agency's control. Write-offs result in no cash outlay and are accounted for under 'Other administrative expenses' in the Comprehensive Operating Statement.

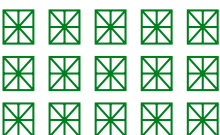
Gifts

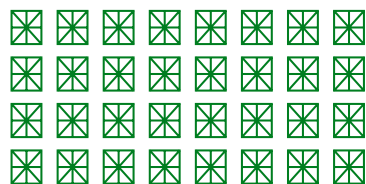
A gift is an asset or property, deemed surplus to government's requirements, transferred to a suitable recipient, without receiving any consideration or compensation, and where there is no constructive or legal obligation for the transfer. Gifted property is accounted under 'Other administrative expenses' in the Comprehensive Operating Statement.

10. Cash and deposits

	2023	2022
	\$000	\$000
Cash on hand	2	2
Cash at bank	9,002	14,363
	9,004	14,365

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.





11. Cash flow reconciliation

a) Reconciliation of cash

The total of agency 'Cash and deposits' of \$9,004 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

	2023	2022
	\$000	\$000
Net surplus/deficit		
Net surplus/(deficit)	(3,106)	(1,226)
<i>Non-cash items:</i>		
Depreciation and amortisation	-	-
Asset write-offs/write-downs	3,774	3,760
Asset donations/gifts	106	80
<i>Changes in assets and liabilities:</i>		
Decrease/increase in receivables	95	(164)
Decrease/increase in inventories	1	1
Decrease/increase in payables	(38)	113
Decrease/increase in provision for employee benefits	193	126
Decrease/increase in other provisions	74	27
Net cash from/(used in) operating activities	1,098	2,717

b) Reconciliation of liabilities arising from financing activities

2022-23		Cash flows						Other		30 June
	1 July	Loans and advances	Capital appropriation	Equity injections	Service concession liabilities	Other	Total cash flows	Other	Total other	
		\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Deposits held	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-
Other	-	-	41	(6,500)	-	-	(6,459)	-	-	-
Total	-	-	41	(6,500)	-	-	(6,459)	-	-	-

2021-22		Cash flows						Other		30 June
	1 July	Loans and advances	Capital appropriation	Equity injections	Service concession liabilities	Other	Total cash flows	Other	Total other	
		\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Deposits held	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-
Other	-	-	41	-	-	-	41	-	-	-
Total	-	-	41	33	-	-	41	-	-	-

12. Receivables

	2023	2022
	\$000	\$000
Current		
Accounts receivable	22	20
Less: loss allowance	-	-
GST receivables	56	87
Prepayments	94	161
Other receivables	4	3
	176	271
Non-current		
Other receivables	-	-
Total receivables	176	271

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. To measure expected credit losses, receivables have been grouped based on shared risk characteristics and days past due.

In accordance with the provisions of the FMA, 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.

13. Inventories

	2023	2022
	\$000	\$000
General inventories		
At cost	-	-
At net realisable value	-	-
Inventories held for distribution		
At cost	7	8
At current replacement cost	-	-
	7	8
Total inventories	7	8

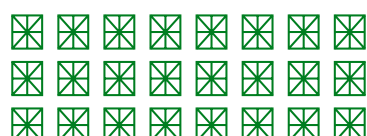
Inventories include assets held either for sale (general inventories) or distribution at no or nominal consideration in the ordinary course of business operations.

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.

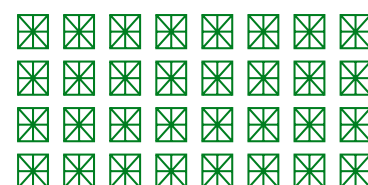
During the year the agency was required to write-off \$100.87 of uniform due to stocktake adjustment.



14. Property, plant and equipment

a) Total property, plant and equipment

	2023	2022
	\$000	\$000
Land		
At fair value	42,800	47,400
Buildings		
At fair value	291,716	290,913
Less: accumulated depreciation	(106,541)	(102,822)
	185,175	188,091
Infrastructure		
At fair value	471	471
Less: accumulated depreciation	(30)	(20)
	441	450
Plant and equipment		
At fair value	2,176	2,176
Less: accumulated depreciation	(2,026)	(1,991)
	150	185
Computer Hardware		
At capitalised cost	24	24
Less: accumulated depreciation	(24)	(24)
	-	-
Total Property, Plant and Equipment	228,566	236,127



2023 Property, plant and equipment reconciliations

A reconciliation of the carrying amount of property, plant and equipment at the beginning and end of 2022-23 is set out below:

	Land	Buildings	Infrastructure	Plant and equipment	Total
	\$000	\$000	\$000	\$000	\$000
Carrying amount as at 1 July 2022	47,400	188,092	450	184	236,126
Additions	-	-	-	-	-
Depreciation/amortisation expense	-	(3,720)	(9)	(34)	(3,763)
Additions from asset transfers	-	803	-	-	803
Assets transfer to another agency	(4,600)	-	-	-	(4,600)
Revaluation increments/decrements	-	-	-	-	-
Impairment losses	-	-	-	-	-
Carrying amount as at 30 June 2023	42,800	185,175	441	150	228,566

2022 Property, plant and equipment reconciliations

A reconciliation of the carrying amount of property, plant and equipment at the beginning and end of 2021-22 is set out below:

	Land	Buildings	Infrastructure	Plant and equipment	Total
	\$000	\$000	\$000	\$000	\$000
Carrying amount as at 1 July 2021	55,500	191,150	89	221	246,960
Additions	-	-	-	-	-
Depreciation/amortisation expense	-	(3,710)	(4)	(37)	(3,751)
Additions from asset transfers	-	652	365	-	1,017
Assets transfer to another agency	(8,100)	-	-	-	(8,100)
Revaluation increments/decrements	-	-	-	-	-
Impairment losses	-	-	-	-	-
Carrying amount as at 30 June 2022	47,400	188,092	450	184	236,126

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.

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
- 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 23. Fair value measurement for additional disclosures.

Impairment of assets

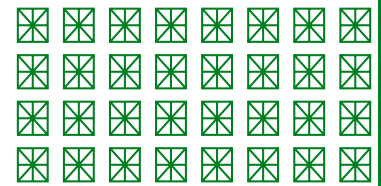
An asset is said to be impaired when the asset's carrying amount exceeds its recoverable amount.

Non-current physical 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 22 provides additional information in relation to the asset revaluation surplus.

Agency property, plant and equipment assets were assessed for impairment as at 30 June 2023. 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 using the straight-line method over their estimated useful lives.

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

	2023	2022
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 from the date of acquisition or from the time an asset is completed and held ready for use.

15. Intangibles

	2023	2022
	\$000	\$000
Computer software		
At capitalised cost	37	37
Less: accumulated amortisation	(31)	(23)
Written down value – 30 June	6	14

The agency recognises intangible assets only if it is probable that future economic benefits will flow to the agency and the costs of the asset can be measured reliably. Where an asset is acquired at no or nominal cost, the cost is the fair value as at the date of acquisition.

Intangibles with limited useful lives are amortised using the straight-line method over their estimated useful lives, which reflects the pattern of when expected economic benefits are likely to be realised.

The estimated useful lives for finite intangible assets are determined in accordance with the Treasurer's Directions and are determined as follows:

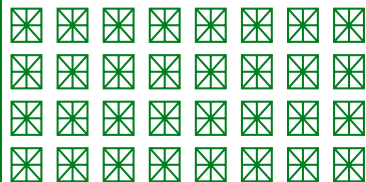
	2023	2022
Computer software	2 to 5 years	2 to 5 years

Intangible valuations

The latest revaluations as at 30 June 2020 were independently conducted. The valuer was Colliers International. Refer to Note 23 Fair value measurement for additional disclosures.

Impairment of Intangibles

Agency intangible assets were assessed for impairment as at 30 June 2023. No impairment adjustments were required as a result of this review.



a) Reconciliation of carrying amount of intangibles

2023	Computer software	Other intangibles	Software work in progress	Total
	\$000	\$000	\$000	\$000
Intangibles with a finite useful life				
Carrying amount at 1 July	14	-	-	14
Additions	-	-	-	-
Disposals	-	-	-	-
Additions/disposals from administrative restructuring	-	-	-	-
Additions/disposals from asset transfers	-	-	-	-
Amortisation	(8)	-	-	(8)
Revaluation increments/decrements	-	-	-	-
Impairment losses	-	-	-	-
Impairment losses reversed	-	-	-	-
Other movements	-	-	-	-
Carrying amount as at 30 June	6	-	-	6
Intangibles with an infinite useful life				
Carrying amount at 1 July	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Additions/disposals from administrative restructuring	-	-	-	-
Additions/disposals from asset transfers	-	-	-	-
Revaluation increments/decrements	-	-	-	-
Impairment losses	-	-	-	-
Impairment losses reversed	-	-	-	-
Other movements	-	-	-	-
Carrying amount as at 30 June	-	-	-	-

2022	Computer Software	Other intangibles	Software work in progress	Total
	\$000	\$000	\$000	\$000
Intangibles with a finite useful life				
Carrying amount at 1 July	21	-	-	21
Additions	-	-	-	-
Disposals	-	-	-	-
Additions/disposals from administrative restructuring	-	-	-	-
Additions/disposals from asset transfers	-	-	-	-
Amortisation	(7)	-	-	(7)
Revaluation increments/decrements	-	-	-	-
Impairment losses	-	-	-	-
Impairment losses reversed	-	-	-	-
Other movements	-	-	-	-
Carrying amount as at 30 June	14	-	-	14
Intangibles with an infinite useful life				
Carrying amount at 1 July	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Additions/disposals from administrative restructuring	-	-	-	-
Additions/disposals from asset transfers	-	-	-	-
Revaluation increments/decrements	-	-	-	-
Impairment losses	-	-	-	-
Impairment losses reversed	-	-	-	-
Other movements	-	-	-	-
Carrying amount as at 30 June	-	-	-	-

16. Biological assets

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

17. Heritage and cultural assets

	2023	2022
	\$000	\$000
Carrying amount		
At valuation	122	149
Less: Accumulated depreciation	(31)	(35)
Written down value – 30 June	91	114
Reconciliation of movements		
Carrying amount at 1 July	114	116
Additions	-	-
Disposals	-	-
Depreciation	(2)	(2)
Additions/disposals from asset transfers	-	-
Revaluation increments/(decrements)	(21)	-
Carrying amount as at 30 June	91	114

Heritage and cultural assets valuation

The latest revaluation as at 30 June 2023 were independently conducted. The valuer was JLL Public Sector Valuations Pty Ltd. Refer to Note 23. 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 2023. No impairment adjustments were required as a result of this review.

18. Deposits held

	2023	2022
	\$000	\$000
Accountable officer's trust account		
Clearing money	-	-
Other	2	1
Total deposits held	2	1

19. Payables

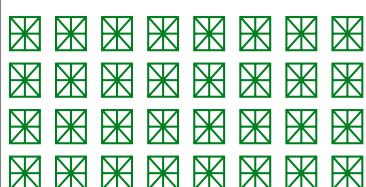
	2023	2022
	\$000	\$000
Accounts payable	50	122
Accrued expenses	659	626
Total payables	709	748

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 20 days from receipt of valid invoices under \$1 million or 30 days for invoices over \$1 million.

20. Provisions

	2023	2022
	\$000	\$000
Current		
<i>Employee benefits</i>		
Recreation leave	1,179	987
Leave loading	108	107
<i>Other current provisions</i>		
<i>Other provisions</i>	290	216
	1,577	1,310
Non-current		
<i>Employee benefits</i>		
Other employee benefits	-	-
<i>Other non-current provisions</i>		
Other provisions	-	-
	-	-
Total provisions	1,577	1,310

The Agency employed 99.21 Full Time Equivalent employees as at 30 June 2023 (96.28 Full Time Equivalent employees as at 30 June 2022).



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.

All recreation leave is classified as a current liability.

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.

21. Commitments

Commitments contracted represent future obligations or cash outflows that are not recognised as liabilities on the balance sheet and can be reliably measured.

Disclosures in relation to capital and other commitments are detailed below.

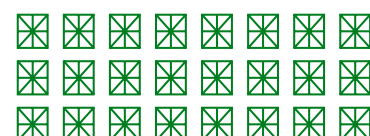
	2023		2022	
	Internal \$000	External \$000	Internal \$000	External \$000
Other expenditure commitments				
Other non-cancellable expenditure commitments not recognised as liabilities are payable as follows:				
Within one year		2,195		1,662
Later than one year and not later than five years		721		217
Later than five years		-		-
Total commitments (exclusive of GST)		2,916		1,879
Plus: GST recoverable		272		188
Total commitments (inclusive of GST)		3,188		2,068

22. 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		Investments		Heritage & cultural assets		Total	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022		
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
<i>(ii) Movements in the asset revaluation surplus</i>												
Balance as at 1 July	40,380	45,280	103,332	103,332	(106)	(106)	(422)	(422)	-	-	143,184	148,084
Changes in accounting policies	-	-	-	-	-	-	-	-	-	-	-	-
Correction of prior period errors	-	-	-	-	-	-	-	-	-	-	-	-
Increment/decrement	(3,222)	(4,900)	-	-	-	-	-	-	(21)	-	(3,243)	(4,900)
Impairment (losses)/reversals	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to accumulated funds	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 30 June	37,158	40,380	103,332	103,332	(106)	(106)	(422)	(422)	(21)	-	139,941	143,184

23. 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:

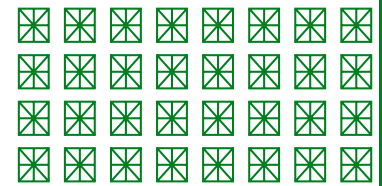
Level 1 – inputs are quoted prices in active markets for identical assets or liabilities

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.



a) Fair value hierarchy

The agency does not recognise any financial assets or liabilities at fair value as these are recognised at amortised cost. The carrying amounts of these financial assets and liabilities approximates their fair value.

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	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Assets								
Land (Note 14)	-	-	42,800	47,400	-	-	42,800	47,400
Buildings (Note 14)	-	-	-	-	185,175	188,091	185,175	188,091
Infrastructure (Note 14)	-	-	-	-	441	450	441	450
Plant and Equipment (Note 14)	-	-	-	-	150	185	150	185
Intangibles (Note 15)	-	-	-	-	6	14	6	14
Heritage and cultural assets (Note 17)	-	-	-	-	91	114	91	114
Total assets	-	-	42,800	47,400	185,863	188,854	228,663	236,254

There were no transfers between Level 1 and Levels 2 or 3 during 2022-23.

b) Valuation techniques and inputs

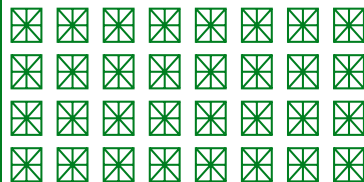
Valuation techniques used to measure fair value in 2022-23 are:

	Level 2 techniques ^(b)	Level 3 techniques ^(b)
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 2021-22 to 2022-23.

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.



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
2022-23					
Fair value as at 1 July 2022	188,092	450	184	14	114
Additions	803	-	-	-	-
Disposals	-	-	-	-	-
Transfer in/out	-	-	-	-	-
Depreciation	(3,720)	(9)	(34)	(8)	(2)
Remeasurement of leases	-	-	-	-	-
Gains/(losses) recognised in net surplus/deficit	-	-	-	-	-
Gains/(losses) recognised in other comprehensive income	-	-	-	-	-
Revaluation increment/decrement	-	-	-	-	(21)
Fair value as at 30 June 2023	185,175	441	150	6	91
2021-22					
Fair value as at 1 July 2021	191,150	89	221	21	116
Additions	652	365	51	-	-
Disposals	-	-	(51)	-	-
Transfer in/out	-	-	-	-	-
Depreciation	(3,710)	(4)	(37)	(7)	(2)
Remeasurement of leases	-	-	-	-	-
Gains/(losses) recognised in net surplus/deficit	-	-	-	-	-
Gains/(losses) recognised in other comprehensive income	-	-	-	-	-
Fair value as at 30 June 2022	188,092	450	184	14	114

24. 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; advances paid; investment in shares; payables; advances received; borrowings and derivatives.

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		Amortised cost	Fair value through other comprehensive income	Total
	Mandatorily at fair value	Designated at fair value			
	\$000	\$000	\$000	\$000	\$000
2022-23					
Cash and deposits	-	9,004	-	-	9,004
Receivables	-	-	22	-	22
Total financial assets	-	9,004	22	-	9,026
Deposits held	-	2	-	-	2
Payables	-	709	-	-	709
Total financial liabilities	-	711	-	-	711
2021-22					
Cash and deposits	-	14,365	-	-	14,365
Receivables	-	-	20	-	20
Total financial assets	-	14,365	20	-	14,385
Deposits held	-	1	-	-	1
Payables	-	748	-	-	748
Total financial liabilities	-	749	-	-	749

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
- fair value through other comprehensive income (FVOCI)
- fair value through profit and loss (FVTPL).

Financial liabilities are classified under the following categories:

- amortised cost
- fair value through profit and loss (FVTPL).

These classification 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.

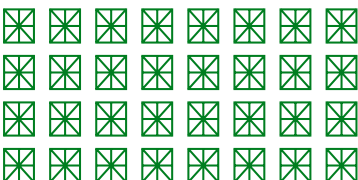
Financial assets at fair value through other comprehensive income

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 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 investments in managed unit trusts and certain debt instruments. 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

Credit risk is the risk that one party to a financial instrument will cause financial loss for the other party by failing to discharge an obligation

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 12.

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 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.

2023 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	2	2	-	-	
Payables	709	709	-	-	
Total financial liabilities	711	711	-	-	

2022 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	748	748	-	-	748
Total financial liabilities	749	749	-	-	749

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

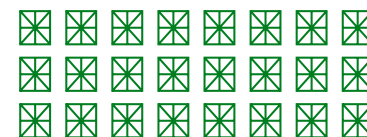
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rate.

(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.

(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.



25. 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 Natasha Fyles, MLA
- Clerk (Chief Executive Officer), Mr Mathew Bates
- Deputy Clerk, Ms Marianne Conaty
- First Clerk Assistant, Mr Russell Keith
- Acting First Clerk Assistant, Ms Julia Knight
- Clerk Assistant Chamber and Serjeant-at-Arms, Mr Craig Muir
- Clerk Assistant Chamber and Serjeant-at-Arms, Ms Penny Hart
- Chief Financial Officer, Mrs Diem Tang
- Director Business Services, Mr Cameron 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.

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

	2023	2022
	\$000	\$000
Short-term benefits	1,767	1,807
Post-employment benefits	163	185
Total	1,930	1,992

26. Contingent liabilities and contingent assets

The Department of the Legislative Assembly had no contingent liabilities or contingent assets as at 30 June 2023 or 30 June 2022.

27. 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.

Budgetary information

The following tables present the variation between the 2022-23 original budgeted financial statements, as reported in *2022-23 Budget Paper No. 3 Agency Budget Statements*, and the 2022-23 actual amounts reported in the financial statements, together with explanations for significant variations. Refer to Note 5a for detailed information on changes to budgeted appropriations from the 2022-23 original budget to 2022-23 final budget.

Comprehensive operating statement	2022-23	2022-23	Variance ^(c)	Note
	Actual ^(a)	Original Budget ^(b)		
	\$000	\$000	\$000	
INCOME				
Appropriation				
Output	25,519	25,383	136	
Sales of goods and services	53	75	(22)	
Goods and services received free of charge	3,896	4,614	(718)	
Other income	32	52	(20)	
TOTAL INCOME	29,500	30,124	(624)	
EXPENSES				
Employee expenses	19,376	20,351	(975)	
Administrative expenses				
Purchases of goods and services	5,454	5,159	295	
Depreciation and amortisation	3,774	3,782	(8)	
Service free of charge	3,896	4,614	(718)	
Other administrative expenses	106	-	106	
TOTAL EXPENSES	32,606	33,906	(1,300)	1
NET SURPLUS/(DEFICIT)	(3,106)	(3,782)	676	
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified to net surplus/deficit				
Changes in asset revaluation surplus	(3,243)	-	(3,243)	2
TOTAL OTHER COMPREHENSIVE INCOME	(3,243)	-	(3,243)	
COMPREHENSIVE RESULT	(6,349)	(3,782)	(2,567)	

(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 2022-23 BP3 Agency Budget Statements (May 2021), 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.

- Below budget employee expenses resulted from a number of positions being vacant for part of the financial year. Purchases of goods and services below budget 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. Below budget Service free of charge reflects works on repairs and maintenance managed by the Department of Infrastructure, Planning and Logistics.
- Variation primarily due to the accounting recognition land transfer to the Department of Infrastructure, Planning and Logistics as part of the State Square project.

	2022-23	2022-23		
Balance Sheet	Actual ^(a)	Original Budget ^(b)	Variance ^(c)	Note
	\$000	\$000	\$000	
ASSETS				
Current assets				
Cash and deposits	9,004	11,607	(2,603)	1
Receivables	82	76	6	
Inventories	7	8	(1)	
Prepayments	94	32	62	
Total current assets	9,187	11,723	(2,536)	
Non-current assets				
Property, plant and equipment	228,566	240,023	(11,457)	2
Heritage and cultural assets	91	114	(23)	
Other assets (Intangibles)	6	7	(1)	
Total non-current assets	228,663	240,144	(11,481)	
TOTAL ASSETS	237,850	251,867	(14,017)	
LIABILITIES				
Current liabilities				
Deposits held	2	1	1	
Payables	709	636	73	
Provisions	1,577	1,155	422	
Total current liabilities	2,287	1,792	495	
TOTAL LIABILITIES	2,287	1,792	495	
NET ASSETS	235,563	250,075	14,512	
EQUITY				
Capital	149,859	159,502	(9,643)	
Reserves	139,941	148,084	(8,143)	
Accumulated funds	(54,237)	(57,511)	3,274	
TOTAL EQUITY	235,563	250,075	(14,512)	

(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 2022-23 BP3 Agency Budget Statements (May 2021), 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:

- Below budget employee expenses resulted from a number of positions being vacant for part of the financial year. Below purchases of goods and services below budget 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. This has been offset by an equity withdraw.
- Variation primarily due to the accounting recognition land transfer to the Department of Infrastructure, Planning and Logistics as part of the State Square project.

	2022-23	2022-23		
Cash flow statement	Actual ^(a)	Original Budget ^(b)	Variance ^(c)	Note
	\$000	\$000	\$000	
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating receipts				
Appropriation				
Output	25,519	25,383	136	
Receipts from sales of goods and services	487	127	360	
Total operating receipts	26,006	25,510	496	
Operating payments				
Payments to employees	19,032	20,351	(1,319)	
Payments for goods and services	5,876	5,159	717	
Total operating payments	24,908	25,510	(602)	
Net cash from/(used in) operating activities	1,098	-	1,098	1
CASH FLOWS FROM INVESTING ACTIVITIES				
Investing receipts				
Proceeds from asset sales	-	2	(2)	
Sales of investments				
Total investing receipts	-	2	(2)	
Investing payments				
Purchases of assets	-	43	(43)	
Advances and investing payments	-			
Total investing payments	-	43	(43)	
Net cash from/(used in) investing activities	-	41	(41)	
CASH FLOWS FROM FINANCING ACTIVITIES				
Financing receipts				
Equity injections				
Capital appropriation	41	41	-	
Total financing receipts	41	41	-	
Financing payments				
Equity withdrawals	6,500	-	6,500	
Total financing payments	6,500	-	6,500	
Net cash from/(used in) financing activities	(6,459)	41	6,500	
Net increase/(decrease) in cash held	(5,361)	-		
Cash at beginning of financial year	14,365	11,607	2,758	
CASH AT END OF FINANCIAL YEAR	9,004	11,607	(2,603)	

(a) The line items and corresponding amounts duplicate those reported on the face of the cash flow statement. Add or delete lines as required.

(b) Original budget amounts correspond to those disclosed in the NTG Budget 2022-23 BP3 Agency Budget Statements (May 2021), 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 to variances greater than \$0.2 million, or where multiple significant variances have occurred.

1. Below budget employee expenses resulted from a number of positions being vacant for part of the financial year.

