

ORIGINAL PAPER

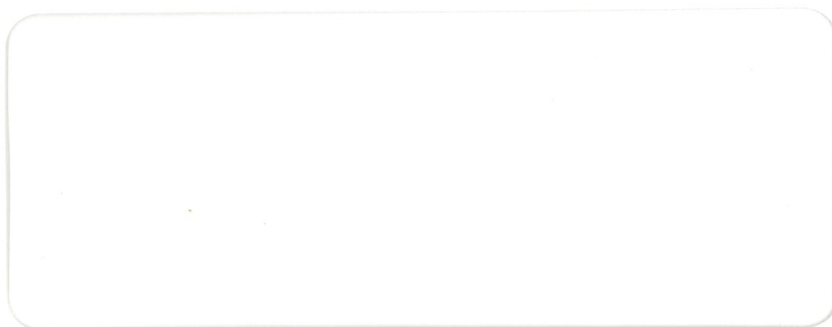
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Department of the Legislative Assembly





Department of the Legislative Assembly

2010-11 ANNUAL REPORT

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Acronyms and Abbreviations

ACPAC	Australasian Council of Public Accounts Committees
ANZACATT	Australian & New Zealand Association of Clerks-at-the-Table
ASPG	Australasian Study of Parliament Group
AWG	Animal Welfare Governance Sub-Committee (of the CTC)
CDI	Centre for Democratic Institutions
CPA	Commonwealth Parliamentary Association
CTC	Council for Territory Co-operation
DCM	Department of the Chief Minister
ECMS	Electronic Card Management System
FTE	Full-time equivalent
GAS	Government Accounting System
GOC	Government-Owned Corporations Scrutiny Committee
LCAC	Legal and Constitutional Affairs Committee
METS	Members' Entitlements Travel System
NTCCC	Northern Territory Constitutional Convention Committee
PAC	Public Accounts Committee
PLS	Parliamentary Library Service
PREU	Parliamentary Relations and Education Unit
RTD	Remuneration Tribunal Determination
SLPC	Subordinate Legislation and Publications Committee
SSC	Statehood Steering Committee
TRIM	Tower Records International Management
TRIPS	Travel Request Information Processing System





LEGISLATIVE ASSEMBLY OF THE NORTHERN TERRITORY
GPO Box 3721 Darwin NT 0801 Australia

The Hon Paul Henderson, MLA
Chief Minister
Parliament House
Darwin NT 0800

Dear Chief Minister

I am pleased to submit to you the 2010-11 annual report for the Department of the Legislative Assembly in accordance with the provisions of section 28 of the *Public Sector Employment and Management Act* and section 13 of the *Financial Management Act*.

Pursuant to my responsibilities as the Accountable Officer under section 13 of the Financial Management Act, 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*, 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*;
- (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, 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 Commissioner for Public Employment have been adhered to.

Yours sincerely

MICHAEL TATHAM

Acting Clerk of the Legislative Assembly
30 September 2011



Clerk's Overview

Purpose of the Annual Report

THE PURPOSE OF THIS REPORT is to inform stakeholders (Members of the Legislative Assembly, government departments, the media, other parliaments, academic institutions and members of the public) of the agency's activities over the past 12 months, to report against priorities identified in last year's annual report and comply with the requirements of section 28 of the *Public Sector Employment and Management Act*.

In preparing this Annual Report I have paid particular attention to my Performance Agreement, agreed with the Speaker on an annual basis and reported against quarterly; and the agency's Strategic Plan 2010-2013, which identifies three strategic priorities: improve parliamentary and client services; ensure a sustainable organisation; and position the agency for the future.

Overview

THE ELEVENTH LEGISLATIVE Assembly is nearing the completion of the existing electoral cycle, the next General Election will be conducted on 25 August 2012.

Following changes to party affiliations which have led to a minority government in the Northern Territory since August 2009 the Assembly has implemented a number of procedural reforms.

These reforms included:

- (a) the establishment of the Council of Territory Co-operation as a Sessional Committee of the Legislative Assembly under the Agreement between the Member for Nelson and the Chief Minister;
- (b) the changed provision in the Routine of Business of the Assembly for General (Private Members') Business (i.e. business introduced by Members who are not Ministers)
- (c) changes to Standing Orders and practice for Question Time imposing time limits for questions and answers, including an opportunity for a supplementary question each Question Time for the Opposition and a requirement that answers be directly relevant; and
- (d) changes to the Terms of Reference for the operation of the annual Estimates Committee examining the annual Appropriation legislation, to extend the period of the Committee's operation to over 2 weeks and to give the Committee a greater measure of flexibility in programming its examination of various Ministers and portfolio areas.

The Council of Territory Co-operation has operated with a high level of activity since its establishment as a Parliamentary Sessional Committee, covering inquiries into a wide range of public policy areas and has received references from the Assembly which have required an increase in the required resources for research, administrative and procedural support.

The proportion of time spent on General Business has effectively more than doubled since the changes to the Routine of Business. This has seen an increase the number of Private Members' Bills and an increased number of motions covering matters of national and local importance.

The Estimates Committee process was conducted under new terms of reference for the first time in June 2011. Comment in public discussion and in the debate following the Committee's hearings and report indicated that it appeared to be a successful model which should be continued.

In June 2011, the final report, recommendations and proposed progress for implementation of outcomes of the organisational review of the department was published.

The review of the agency's organisation and structure for the purpose of promoting discussion on how a contemporary Parliamentary organisation should function and report was com-



menced by former Deputy Clerk, David Horton and completed by Deputy Clerk Michael Tatham. All officers were engaged in the process and a summary of the highlights appears below.

Each Assembly Business Unit was subject to an individual review as part of the wider process to reflect the changing needs of the Speaker, Members and Assembly Committees.

The organisational structure of the agency will be designed to best implement the Strategic Plan agreed to by officers of the Assembly which, together with Business Plans to be reviewed and updated for each unit during the period July–September 2011, should place the department in the best possible position for the short term future.

Current Issues

AS WITH ALL SMALL agencies the Department of the Legislative Assembly continues to face financial pressures. The last two years have also seen unprecedented pressure on Assembly Committees in particular in the number of inquiries currently on foot and a new Select Committee. The Department continues to look for ways to work smarter and to maximise existing limited resources using the application of information technology solutions where practicable.

Of particular note is that during 2010-11 the Legislative Assembly agreed to a recommendation of the Standing Orders Committee to adopt a Right of Reply process for aggrieved citizens to have their issues recorded in the Hansard subject to various procedural provisions.

The new procedural arrangements are similar to those in place in the House of Representatives of the Commonwealth Parliament. Even though parliaments are long established institutions, innovations and recommendations like this indicate that parliamentary practice can be very contemporary. The Department is pleased to be able to advise and support on such developments as it supports the Assembly in its willingness to adapt and develop its procedures.

Future Directions

IN RECENT YEARS, THE Annual Report has recorded how the issue of succession planning has been recognised and addressed by the Department of the Legislative Assembly.

As previously reported, at a time when there are a number of key senior officers with many years service approaching retirement, there will be during 2011-2012 an increased focus on training and developing staff through the Department's personal development plan (PDP) program, through seminars, post-sittings briefings and a publication program which will include the production and publication of a detailed Procedural Manual early in 2012.

Regional Sitzings of the Assembly

IN MARCH 2011, the Assembly again conducted sittings in Alice Springs, using the Alice Springs Convention Centre as the Parliamentary Chamber and associated Member, staff, media and public facilities. A significant logistical undertaking, this was the sixth regional sitting in Alice Springs during which the Parliamentary Relations and Education Unit processed more than 600 school students over the three-day sitting having earlier conducted preparatory Outreach programs for 19 school classes (428 students) in Alice Springs and surrounding areas. The regional sittings cost \$367,759.

Bereavement

WE WERE SADDENED DURING the reporting period to note the passing of former Member for Arafura, Maurice Rioli, on 25 December 2010.

Conclusion

ONE AREA IN WHICH the Department has continued to make progress in is our relationship with various other agencies. In particular, I am grateful to the officers of the Ombudsman, the Auditor-General, Solicitor-General, Department of the Chief Minister, Protocol, Government House, Department of Business and Employment, Department of Justice, NT Police, Fire and



Emergency Services and other Australian and Pacific region Parliaments who together provide a supportive network and cooperative source of procedural and administrative information.

I thank all staff for their contribution to the goals of the Department over the last year. In particular, I acknowledge the work of the Deputy Clerk who in the important work of the organisational review has taken stock of our organisational arrangements, gathered fresh ideas about services and the way we provide them and to ensure that we should make the best of our resources to provide the best support to the Assembly, its Committees and its Members.

I also record my appreciation for the encouragement and support provided by Madam Speaker and her Office in what has been a busy and eventful year.

IAN McNEILL



Organisational Review

THE DEPARTMENT UNDERTOOK a comprehensive Organisational Review which was completed during the reporting period. Highlights of the review include:

- the title of 'Clerk of Committees' was discontinued and the Clerk Assistant – Committees was given the discrete role of overseeing and implementing a uniform approach to all Assembly Committee business and prepare an up to date Committees and Chairs Manual. The Publication of Manual is scheduled for early 2012.
- the position of Associate to the Office of the Clerk is trialled for a period of 12 months with the first Associate commencing in early 2011.
- with the conclusion of the existence of the Statehood Steering Committee and the creation of the NTCCC, the Office of Statehood became a discrete project office under the day to day management of the Committees Unit and the Clerk Assistant - Committees.
- a copy of the Review document was circulated to all Members of the Legislative Assembly seeking feedback and comment.
- the Department is developing a detailed submission to Government to upgrade all electorate offices to the Wide Area Network and engage a specialist Information Technology officer with hands-on capability to assist Members.
- a tender process to engage a single caterer for Parliament House for a period of three years is expected to be implemented in early 2012.



Strategic Plan 2010-2013

Vision excellence in the delivery of Parliamentary service.

Purpose to provide advice and services which support the Assembly, its Members and Committees, and promote community awareness.

Core Business

- provide administrative support to the Chamber and to Parliamentary Committees;
- manage the Parliament House facility;
- provide administrative and support services to Members; and
- promote community awareness and understanding of parliamentary processes.

Values respect, professionalism, impartiality, innovation, co-operation.

Strategic Priorities

Key Strategies

improve Parliamentary and client services

- strengthen our customer service focus across all service delivery areas;
- increase public engagement to improve knowledge of the parliamentary system;
- review and monitor the structure and operations of the Committee system;
- provide effective procedural, research, advisory and information services;
- strengthen partnerships and key relationships with external bodies and stakeholders;
- continue to implement improved building and equipment management strategies within the parliamentary precinct and in electorate offices.

ensure a sustainable organisation

- develop a capable and engaged workforce;
- explore revenue-generating opportunities;
- work towards environmental sustainability;
- enhance the governance and accountability framework;
- provide a safe and secure workplace;
- improve knowledge and information management.

position the agency for the future

- integrate and support the Council of Territory Co-operation as a new model of Parliamentary Committee operations;
- support the Statehood Steering Committee/Northern Territory Constitutional Convention Committee;
- review processes to enhance by-election and election activities.



Section 28(2) criteria

Department Functions and Objectives

THE DEPARTMENT OF THE LEGISLATIVE Assembly exists by virtue of Parts 2 and 3 of the *Northern Territory (Self-Government) Act* of the Commonwealth Parliament, which creates a body politic named the Legislative Assembly.

The Department supports and administers the Legislative Assembly, comprised of 25 Members elected under the terms of the *Electoral Act*.

The agency has three output groups: Assembly Services; Members and Client Services; and Building and Property Management Services.

Assembly Services takes in the Office of the Speaker, Office of the Clerk, the Chamber Services Unit, Committees Office, and Parliamentary Education.

Procedural advice and support to the Legislative Assembly includes ensuring that Standing and Sessional Orders fulfil the requirements of the Assembly, and correct procedure is observed during the debate and passage of legislation, tabling of papers and petitions, appointment of Committees and Terms of Reference for Committees.

Members' and Client Services are undertaken by the Parliamentary Services Unit, which comprises Finance, Travel, Office Services, Registry and Human Resources.

Each Member of the Legislative Assembly is entitled to allowances, office accommodation, a motor vehicle, travel entitlements, staff member(s) and rates of pay. Entitlements (other than salary) such as Electorate Allowances and motor vehicles, are determined by the Remuneration Tribunal, which conducts an annual review of Members' entitlements and makes Determinations following submissions.

Legislative Assembly staff implement and administer Members' allowances and entitlements.

Building and Property Management Services are undertaken by the Building and Property Management Unit and the Security Services

Unit with the goal of providing a safe and secure working environment for building occupants and maintaining Parliament House as the Northern Territory's premier public building.

The Building and Property Management Unit is involved in close liaison with contractors and other agencies (such as those which manage contracts affecting both Parliament House and its tenants) as well as contract management and monitoring.

The Security Services Unit has a screening point at the main entrance to the building. The Unit provides security advice in respect of electorate offices and provides training (eg Fire Warden training).

Legislation administered by the Agency

THE DEPARTMENT OF THE LEGISLATIVE Assembly is responsible for administering the following legislation:

- *Assembly Members and Statutory Officers (Remuneration and Other Entitlements) Act*;
- *Legislative Assembly Members (Miscellaneous Provisions) Act*;
- *Legislative Assembly (Powers and Privileges) Act*;
- *Legislative Assembly (Disclosure of Interests) Act*; and
- *Legislative Assembly (Security) Act*.

In addition to this legislation, the Department engages in joint education programs with the Northern Territory Electoral Commission pursuant to the *Electoral Act*. The Parliamentary Education Services Unit co-ordinates delivery of these programs.

Organisation of the Agency

THE CLERK IS THE ACCOUNTABLE Officer responsible for the delivery of Assembly Services. The Director of Parliamentary Services is responsible for the delivery of Members' and Client Services. The Director of Building Management and the Director of Security are responsible for the delivery of Building and Property Management Services.



Agency Operations, Initiatives and Achievements

In the last Annual Report, the following priorities were identified for the period now being reported:

- host and conduct the 41st Conference of Presiding Officers and Clerks. This was achieved in July 2010.
- complete the sound and vision upgrade of Chamber and parliamentary broadcast system. Acoustic treatment of the Chamber was completed during the reporting period and has exceeded all expectations.
- manage the 2011 regional sitting of the Legislative Assembly in Alice Springs. This was achieved from 29-31 March 2011
- continue to offer training programs and seminars for parliamentary and external officers. Several officers attended external courses and seminars that were identified during their annual review process. Electorate Officers are offered training as part of annual seminars at Parliament House for Electorate Officers including Dealing with Difficult People and Safe Mail Handling Techniques. During the reporting period, the Department was asked to provide induction training on procedural matters for several new staff members in the Opposition Leader's Office. This was delivered over two half-days in April and feedback was positive.

Financial Planning and Performance of the Agency

THE AGENCY BUDGET WAS \$29.141 million. Broadly divided into: salaries (agency officers and electorate officers), Operational Expenses, Assembly Services, Parliamentary and Corporate Services, Building and Property Management (including Security) and Major Works.

The agency emerged from the reporting period \$340,000 over budget, the majority of which related to notional depreciation and DBE service charges together with expenditure on repairs and maintenance, a deficiency of funds for the Presiding Officers and Clerks Conference and

a former Member's workers compensation claim.

Equal Employment Opportunity

THE AGENCY HAS AN Equal Employment Opportunity Plan (EEOP) in place and continues to review initiatives.

The agency has developed an Indigenous Employment and Career Development Strategy which complies with the recommendations and requirements of the Office of the Commissioner for Public Employment.

Employees completed Cross-Cultural training throughout the reporting period and the Department will undertake Cross-Cultural training in the next financial year. The agency will continue to support training, development and employment opportunities for Indigenous people.

Development and Training

THE AGENCY WILL assist to improve our employee skills through learning and development.

The total amount spent on training for the reporting period was \$25 654.32 which included attendance at the Australian and New Zealand Association of Clerks-at-the-Table (ANZACATT) conference in Adelaide in January 2011.

A range of individual developmental opportunities were undertaken to develop skills and knowledge including:

- HP TRIM 7 Administrator training;
- Job Evaluation training;
- Selection Panel training;
- Media Release Writing workshop;
- First Aid;
- Writing for Government;
- Business Writing;
- Regional Leadership Journey 2011;
- Excel training;
- Outlook;
- Microsoft Office;
- Safe Mail Handling training;
- FOIT;
- Advanced Government Decision Making;
- SM7 Service Catalogue training;
- International Woman's Day; and



- Statutory Interpretation.

Inductions

Four new Electorate Officers and eight agency staff undertook a one-day induction program which provides an overview of the key functions of the Department. These induction programs are an excellent opportunity for agency staff to outline the services and support which are provided to Electorate Officers.

A Safety Induction has been developed by the Occupational Health and Safety Committee, which is now included in the induction program.

Electorate Officers

The agency also provides training and development opportunities to Electorate Officers (EO).

The agency provided sponsorship for several Electorate Officers to undertake development opportunities during the last financial year. These included:

- First Aid;
- Business writing;
- Dealing with Difficult People;
- Indesign;
- MYOB;
- Photoshop;
- Regional Leadership Journey (Indigenous);
- Working Smart with Outlook;
- Certificate IV Business Administration; and
- Certificate III Library/Information Services.

The work experience program provides students with the opportunity to gain an understanding of the parliamentary service and assists them with career mapping.

Two students, one from St John's College and one from Kormilda College, completed work experience throughout the reporting period.

Graduate Program

The agency provides a graduate opportunity through the Clerk's Associate position. This position is aimed at graduates with a degree in Law and/or Political Science. The Clerk's Associate

is exposed to the lawmaking process in the Northern Territory by working directly with the legislature and gains overall knowledge of and experience in parliamentary law practices and procedures.

Occupational Health and Safety

THE AGENCY HAS DEVELOPED and implemented the Occupational Health and Safety (OHS) Management System (OHSMS), OHS Policy and Action Plan to ensure the agency is meeting its obligations under the *Work Health and Safety Act*.

The agency has three Safety Committees and holds regular OHS meetings. The Committees are:

- Parliament House (building occupants and visitors) (OHS Committee #1)
- Electorate Offices (OHS Committee #2)
- Department of the Legislative Assembly (employees of DLA) (OHS Committee #3)

The goal of the Safety Committees is to assist the agency in providing a safe and healthy workplace for employees, occupants and visitors to Parliament House, the Parliamentary Precinct and all 25 electorate offices throughout the Northern Territory.

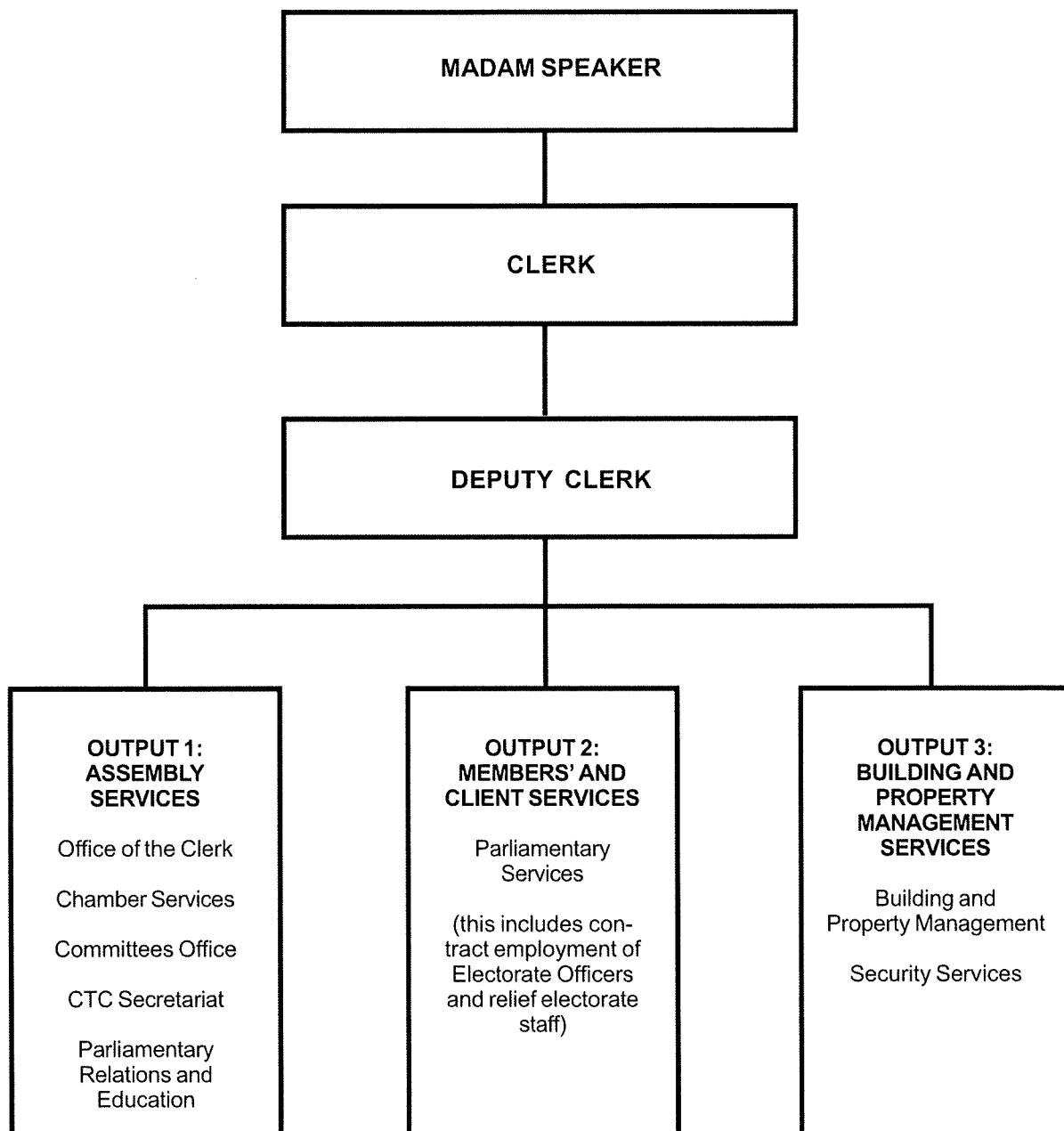
The OHS committees met three times during the reporting period and initiated the following activities:

- personal safety audit of Parliament House;
- electrical testing and tagging;
- replenishment of first aid kits;
- fire warden training; and
- first aid training

A review is to be conducted in line with the new legislation, with recommendations to be implemented in the 2011-12 reporting period.

Two Worker's Compensation claims were submitted during the reporting period.





ORGANISATION CHART



Corporate Governance

THE AGENCY'S STRATEGIC direction and priorities for the reporting period are set out in the Strategic Plan 2010-13 developed in consultation with all agency staff.

The outcomes and outputs for the agency are outlined in Budget Paper No. 3. The outputs and performance measures form the basis for reporting to Treasury in terms of quantity, quality and cost.

The objectives set down in the Clerk's Performance Agreement form the link between the Strategic Plan and Unit Business Plans. These objectives are reported against on a quarterly basis.

The agency's Management Board comprises the Executive and Unit Heads and meets on a regular basis at Planning Meetings

Audit

Internal Audit Committee

The Agency's Internal Audit Committee met on six occasions during the reporting period, exceeding the requirements of its Charter.

A risk assessment process was commenced which will be finalised in the 2011-12 year and will form the basis of the 2011-14 Audit Coverage Plan.

The Committee Chairman wishes to acknowledge the contribution of Mr Tony Simon, Risk and OH&S Advisor, Darwin City Council. Mr Simon's advice and guidance has been of great value to the Committee.

Internal Controls Self-Assessment

The purpose of this audit was to provide the Internal Audit Committee with a report on the internal accounting controls within the agency with a focus on procurement, credit cards, travel, and receipt and management of cash.

Random testing samples were taken and analysed to measure the level of compliance with processes outlined in the relevant guidelines. Minor breaches were identified and procedures and actions put in place to ensure compliance and minimise future risk.

Compliance Audit

An Agency Compliance Audit (ACA) was undertaken by Deloitte under the auspices of the Auditor-General's Office. The primary objective of the ACA was to assess the adequacy of the systems developed by the Accountable Officer to achieve compliance with his accountability and control requirements.

The ACA focused on:

- Financial Interests, Contingencies, Guarantees and Indemnities (TD 2.4);
- Procurement;
- Losses (TD 5.5);
- Official Travel, Telephones and Hospitality (TD A6.3.4);
- Trust Money (TD 2.2);
- Legal and Statutory Arrangements (TD 6.2);
- Internal Audit Capacity (Sec 15 of FMA & TD 3.2);
- Physical Assets (TD A2.1 to A2.5); and
- Budget Management (TD 4.1);

The Audit Opinion stated that:

Subject to the exceptions identified below, the accounting and control procedures examined for the Department of Legislative Assembly (the "Department") provide reasonable assurance that the responsibilities of the Accountable Officer, as set out in Treasurer's Directions and Procurement Regulations and Guidelines, will be met if those systems continue to operate in the manner identified during the audit.

The exceptions identified related to procurement, the Accounting and Property Manual and internal audit. These have been responded to by the agency and remedial measures put in place.



Audit of Members' Travel and Mobile/ Satellite Telephone Entitlements

Clause 8.3 of Remuneration Tribunal Determination No. 1 of 2010 prescribes accountability requirements in respect of Member travel as follows:

8.3 (c) The Speaker shall table an "Annual Schedule of Member travel at Government expense" during the first Sittings of the Assembly each year. For each occasion of Member travel, this Schedule is to contain the following particulars:

- (a) the name and home base of the respective Member;
- (b) the subclause of this Determination covering the entitlement to travel;
- (c) the primary purpose of the travel;
- (d) a brief form itinerary;
- (e) the dates of the travel;
- (f) the category of accompanying person (if any);
- (g) the number of overnight stays Travelling Allowance or expenses reimbursement paid;
- (h) Government expense incurred.

To ensure compliance with the Remuneration Tribunal Determination and that Members' entitlements have been administered in accordance with statutory requirements, an audit of Members' travel for the 2010 year was undertaken by Stanton International Pty. Ltd.

The specific objectives of the audit were to:

1. Determine whether travel entitlements utilised by Members during the period 1 January 2001 to 31 December 2010 inclusive were in accordance with the relevant Remuneration Tribunal Determination (RTD) and Administrative Arrangements;
2. Determine whether the "Annual Schedule of Member Travel at Government Expense" prepared by the Department of the Legislative Assembly provides a complete and accurate representation of travel entitlements utilised during the period 1 January 2010 to 31 December 2010 inclusive;
3. Determine whether the format and content of the "Annual Schedule of Member Travel at Government Expense" reflects the requirements outlined in the Remuneration Tribunal Determinations and the Administrative Ar-

rangements;

4. Report to the Department of the Legislative Assembly on any procedural or control matters noted during the audit that need to be addressed, together with information about any errors that need to be rectified before the Schedule is finalised;
5. Evaluate the accuracy of the annual reconciliation process between the Department of the Legislative Assembly and the Department of the Chief Minister, designed to ensure that there is no duplication of payments; and
6. Prepare a report expressing a formal opinion on Objective 1, for the purpose of being tabled in Parliament.

The audit reviewed all travel entitlements utilised by Members during the period 1 January 2010 to 31 December 2010 inclusive. During the audit the data contained in the draft schedule was compared to that held on the Members' Entitlements Travel System (METS) and to supporting documentation. METS was reviewed to ensure that all travel recorded on the system had been included in the schedule. The travel entitlements utilised in that period were checked against the Member entitlements specified in the RTD.

In their letter of opinion to the Accountable Officer, the auditors stated that:

This letter sets out our audit opinion in respect of the "Annual Schedule of Members' Travel at Government Expense" ("the Schedule") for the period 1 January 2010 to 31 December 2010 inclusive, which has been prepared by the Department of the Legislative Assembly.

The purpose of the audit was to determine whether Members' travel was undertaken in accordance with the applicable Remuneration Tribunal Determination (Determination Number 1 of 2009) and Administrative Arrangements and whether the Schedule provides a complete and accurate record of travel entitlements utilised during the period.

In our opinion the travel entitlements utilised by members during the period 1 January 2010 to 31 December 2010 inclusive were in accordance with the Remuneration Tribunal Determination Number 1 of 2009 and with the associated Administrative Arrangements, and the Schedule provides a complete and accurate record of such entitlements.



Schedule of payments for satellite phone and mobile telephones

Pursuant to clause 8.3 of the Remuneration Tribunal Determination, a schedule containing the respective totals of Government payments on behalf of each Member for satellite telephones and for mobile telephones during 2010 was prepared and subjected to an internal audit prior to tabling by the Speaker in the March 2011 Sittings.

Compliance with Part 9 of the *Information Act*

The agency complies with section 134(a) Part 9 of the *Information Act* in keeping full and accurate records of activities and operations through the electronic Tower Records International Management (TRIM) system. All transfers and maintenance of hard copy files are undertaken through TRIM.

The agency has complied with section 134(b) of the Act by developing a records management policy, records management procedures for all staff as users of the system and record management procedures for Office Services staff as administrators of the system.

The agency responded to three requests for information received pursuant to the *Information Act* during the reporting period.



Agency snapshot

Annual budget: The agency administered an annual budget of \$29.141m.

Minister: Under schedule two of the Northern Territory *Interpretation Act* Administrative Arrangements Order, the Chief Minister is responsible for the general and financial management of the Legislative Assembly, however, under the *Public Sector Employment and Management Act* the Speaker has the powers of the Commissioner for Public Employment for all purposes in relation to the Legislative Assembly.

The Clerk as the Chief Executive reports to the Speaker and the Speaker appears on behalf of the agency at Estimates Committee hearings.

Regional dispersal: Thirteen of the 25 electorate offices are located outside of Darwin, and each of these is staffed by an Electorate Officer. A number of staff travelled to Alice Springs for regional sittings of the Assembly in March 2011.

Parliament House: Approximately 200 people work in the Parliament House which is the Territory's premier public building. These occupants include the Department of the Chief Minister (DCM), Department of the Legislative Assembly, Northern Territory Library (Department of Natural Resources, Environment, the Arts and Sport), Parliamentary Counsel (DCM), Speaker's Corner Cafe staff (Karen Sheldon Catering), Wilson Security staff and various contractors who service the building. In addition, there may be 100-200 visitors or more at any given time in the building.

	2008-09	2009-10	2010-11	Notes: These are positions occupied at the time of reporting and do not reflect establishment positions, or full-time equivalents as reported through the payroll system.
ECO5	1	1	1	
ECO2	2	3	2	
ECO1	1	1	2	The figures do not include Electorate Officers who are employed on contract.
SAO2	1	2	2	
SAO1	4	5	4	Establishment positions currently unfilled are:
AO7	4	3	3	• Security Director (SAO1);
AO6	8	8	8	• Research Officer Committees (AO7);
AO5	5	5	5	• Admin Officer Committees (AO4);
AO4	9	10	10	• Committee Secretary (SAO1); and
AO3	4	4	4	• Assistant Editor Debates, Hansard (AO5).
AO2	2.5	3	3	
T6	1	0	0	
T5	0	1	1	
T3	1	0	0	
Total	43.5	46	45	



Executive Management Group

Ian McNeill, PSM – Clerk

As Clerk of the Parliament and Chief Executive of the agency, Mr McNeill has overall responsibility for agency operations and services.

Michael Tatham – Deputy Clerk

The Deputy Clerk oversees the management of the corporate services aspect of the agency as well as assisting with procedural matters and advice as required.

Graham Gadd – Clerk Assistant, Chamber Services

The Clerk Assistant Chamber, manages the Chamber Support Unit comprising the Table Office and Hansard which provides administrative and secretarial support services to the Parliament.

Russell Keith – Clerk Assistant, Committees

The Clerk Assistant Committees Position was created arising from the Organisational Review. Recruited from the New South Wales Legislative Assembly the Clerk Assistant commenced with the Assembly in November 2010

Vicki Long – Director of Parliamentary Services

The Director oversees all services to Members, including salaries and entitlements as well as human resources, information technology and financial systems.

Robert Donovan – Director of Building Services

The Director oversees asset management, building/mechanical services and contract management.



Unit reports

Output 1: Assembly Services

**Office of the Clerk
Chamber Services
Committees Office
Council of Territory Co-operation
Parliamentary Relations and Education Unit**



Office of the Clerk

THE OFFICE OF THE CLERK is responsible for overall management of the agency as well as provision of procedural advice to Members and for particular advice to the Speaker.

The Office of the Clerk undertakes preparation for parliamentary sittings during which the Clerk and Deputy Clerk sit in the Chamber to provide advice to the Speaker and Members of the Legislative Assembly as required.

The Office of the Clerk oversees Committee operations, inter-parliamentary liaison, maintaining the Register of Members' Interests and maintaining links with professional associations such as the Institute of Public Administration Australia, the Australasian Study of Parliament Group, the Australian and New Zealand Association of Clerks at the Table, Commonwealth Parliamentary Association and Presiding Officers and Clerks of Australia and the Pacific.

The Clerk of the Legislative Assembly has a Performance Management Agreement with the Speaker. The Clerk provides quarterly reports against the criteria in the Agreement, with input from all business units.

Chamber Services Unit

THE CHAMBER SERVICES UNIT is comprised of the Table Office and Hansard Unit. The Unit provides administrative and parliamentary procedural advice and support to Members of the Legislative Assembly, government agencies and the public.

A core statutory function of the unit is to maintain an historical record of the proceedings of Parliament. The archived Parliamentary Papers Series (tabled papers, reports, bills and original assented copies of Acts, and the official record of the parliamentary proceedings comprising the *Daily Hansard*, the Minutes of Proceedings and the *Parliamentary Record*) is administered by the unit.

The unit supports the operational needs of the Chamber of the Assembly. It manages the publication of parliamentary proceedings and the introduction of legislation in the Parliament through to assent by the Administrator.

The unit is also responsible for the agency's web site, which was subject to a major redesign during the reporting period and is now easier to use.



Parliamentary Statistics

Statistic	Annual hrs sat	Ave hrs sat	Bills passed	Questions asked	Papers tabled
Year					
1998-99	285.43	8.32	90	438	909
1999-00	266.11	8.07	78	340	567
2000-01	233.26	7.44	59	313	581
2001-02	243.32	9.01	85	325	433
2002-03	365.30	9.52	85	445	555
2003-04	351.36	10.20	60	495	406
2004-05	260.50	9.00	56	444	371
2005-06	381.05	10.30	44	518	527
2006-07	294.03	8.40	29	521	458
2007-08	296.27	8.53	49	531	369
2008-09	343.03	9.48	36	464	428
2009-10	354.21	9.35	43	700	474
2010-11	323.27	9.31	34	561	499

Table 1: Overview of Parliamentary Statistics

The Legislative Assembly sat on 34 days during the reporting period, which is two days fewer than were scheduled. This is owing to two days being lost during Cyclone Carlos in February. Those days have been rescheduled for the second half of the calendar year. Sitting days include Estimates Committee hearings. The 'average hours sat' column in the above table represents the daily average of hours sat. The variation in questions asked is similarly due to sitting days lost owing to Cyclone Carlos. Approximately 22 questions are asked and answered during Question Time on a typical sitting day.

Item of Business	2009-10	2010-11
Matters of Public Importance	10	11
Petitions Presented	30	17
Written Questions submitted	98	84
Ministerial Statements	23	11

Table 2: Business (other than bills) transacted in the Legislative Assembly



	Govt	Oppn	Ind	Total
<i>B/forward 1 July 2010</i>	6	7	0	13
Introduced	47	7	0	54
Discharged	0	0	0	0
Withdrawn	0	1	0	1
Negated	0	10	0	10
Lapsed	0	0	0	0
Passed	44	1	0	45
Acts assented to	44	1	0	45
<i>C/forward 30 June 2011</i>	9	2	0	11

Table 3: Bills processed in the Legislative Assembly

Year	< 1 hr	1-2 hrs	2-3 hrs	> 3 hrs
of the Assembly rising				
2006-07	2	29	3	0
2007-08	0	19	15	0
2008-09	2	19	10	3
2009-10	1	9	23	3
2010-11	0	20	12	2

Table 4: Daily Hansard completion times in relation to the time the Assembly rose on each sitting day



Committee Office

THE COMMITTEE OFFICE provides secretariat support to committees of the Legislative Assembly, including procedural advice, research and report drafting services and general logistic and administrative support.

During the year the Office provided support to the Public Accounts, Legal and Constitutional Affairs, Subordinate Legislation and Publications, Environment and Sustainable Development, Estimates, and Government Owned Corporations committees.

The Committee Office also includes the Office of Statehood, which provides support to the NT Constitutional Convention Committee (NTCCC). The NTCCC was established by the Legislative Assembly to assist the Legal and Constitutional Affairs Committee with the implementation of the Statehood Program.

Committee Statistics

Committee First Quarter, 2010-11	Deliberative Meetings	Reports	Hearings	Briefings
Subordinate Legislation & Publications Committee	No 9 - 17 Aug 2010	0	0	0
Public Accounts Committee	No 12 - 11 Aug 2010	0	0	1
Environment & Sustainable Development Committee	0	0	1	0
Legal and Constitutional Affairs Committee	No 12 - 27 Jul 2010 No 13 - 12 Aug 2010	0	0	0
Standing Orders	No 11 - 18 August 2010	0	0	0
House	0	0	0	0
Second Quarter, 2010-11				
Subordinate Legislation & Publications Committee	No 10 - 27 Oct 2010 No 11 - 1 Dec 2010	0	0	0
Public Accounts Committee	No 14 - 26 Oct 2010	1	0	4
Environment & Sustainable Development Committee	No 14 - 28 Oct 2010 No 15 - 22 Nov 2010 No 16 - 2 Dec 2010	0	0	0
Legal and Constitutional Affairs Committee	No 14 - 20 Oct 2010 No 15 - 24 Nov 2010	1	0	0
Standing Orders	No 12 - 7 Oct 2010 No 13 - 21 Oct 2010	1	0	0
House	No 8 - 25 Oct 2010 No 9 - 29 Nov 2010	0	0	0

continued overleaf





Third Quarter, 2010-11		Deliberative Meetings	Reports	Hearings	Briefings
Subordinate Legislation & Publications Committee	No 12 - 22 Feb 2011	0	0	0	0
Public Accounts Committee	No 16 - 22 Feb 2011	0	0	0	0
Environment & Sustainable Development Committee	No 17 - 23 Feb 2011	1	0	0	0
Legal & Constitutional Affairs Committee	No 16 - 18 Jan 2011 No 17 - 23 Feb 2011	2	0	0	0
Standing Orders	0				
House	No 10 - 21 Feb 2011	0	0	0	0
Fourth Quarter, 2010-11		Deliberative Meetings	Reports	Hearings	Briefings
Subordinate Legislation & Publications Committee	No 13 - 7 Apr 2011 No 14 - 5 May 2011	0	0	0	1
Public Accounts Committee	No 17 - 7 Apr 2011 No 18 - 4 May 2011	1	1	1	1
Environment & Sustainable Development Committee	0	0	0	0	0
Legal & Constitutional Affairs Committee	No 18 - 5 May 2011	0	0	0	0
Estimates & GOC Committees	7 Jun 2011 14-16 Jun 2011 21-23 Jun 2011	2	7	0	0
Standing Orders Committee	0	0	0	0	0
House Committee	0	0	0	0	0
2010-11 Committee Summary					
Subordinate Legislation & Publications Committee	6	0	0	0	1
Public Accounts Committee	7	2	1	5	
Environment & Sustainable Development Committee	4	1	1	0	
Legal and Constitutional Affairs Committee	7	3	0	0	0
Estimates & GOC Committees	9	2	7	0	
Standing Orders Committee	3	1	0	0	
House Committee	3	0	0	0	
Total	35	9	8	6	

Council of Territory Co-operation

ON 14 OCTOBER 2009 the Legislative Assembly established a Sessional Committee to be known as 'The Council of Territory Co-operation' (CTC or the Council), as part of a Parliamentary Agreement between the Independent Member for Nelson, Mr Gerry Wood MLA and the Chief Minister, the Hon Paul Henderson MLA.

The CTC's purpose is to improve collaboration and participation in parliamentary democracy by expanding involvement of all Territorians in the Territory's governance. Appendix A provides the CTC's full terms of reference.

In May 2011 parliament made an additional reference to the CTC to inquire into the appropriateness and effectiveness of the Territory's animal welfare governance framework. Additionally, the CTC resolved to inquire into innovation, trade and industrial development opportunities for the Territory.

The CTC resolved to establish two sub-committees to undertake these new inquiries.

The CTC's terms of reference allow for the CTC to be comprised of up to six members including two government Members, two opposition Members and at least one Independent Member, with Mr Wood appointed as Chair. Following the establishment of two sub-committees the CTC is comprised of the following Members:

- on the CTC, one independent member and two government members;
- on the Animal Welfare Governance Sub-Committee (the Committee), one independent member, two government members and two opposition members;
- on the Innovation, Trade and Development Sub-Committee, one independent member, two government members and two opposition members.

CTC Inquiries and process

While the role of the CTC is to inquire into, consider, make recommendations and report to the Assembly from time to time on a range of matters of public importance, it determined its

immediate priorities were to investigate the Strategic Indigenous Housing and Infrastructure Program (SIHIP), local government reform and *A Working Future (Working Future)*.

The CTC also has the power to self-reference any matter of public importance and has used this power during 2010 to inquire into the compilation of domestic violence statistics and the power generation network. Late last year the CTC resolved to look into the role of the Office of the Public Guardian and following the handing down of the *Growing them stronger, together* report, the CTC resolved to monitor the progress of the reform of the child protection system in the Territory.

Meetings of the CTC and its sub-committees usually follow one of the following formats:

- public hearings which are open to the public with transcripts made publicly available on the CTC's internet site.
- deliberative meetings which are private meetings of the CTC which are minuted, recorded and transcribed, however the transcript and minutes are not public documents.
- briefings are used by the CTC to gain information on particular issues either from the public sector and/or the public and are usually treated as confidential. Briefings may be recorded and the CTC decides if the transcripts are made public or not.
- site visits to Aboriginal communities and other Territory towns are also undertaken by the CTC and can involve all members or sometimes just a single member, who reports findings to the CTC. These visits may also include public meetings and/ or briefings. Depending on the type of hearings held, transcripts are sometimes publicly available from these visits.

The CTC's findings from public hearings, briefings and site visits are collated into reports which are tabled in parliament and are therefore become public documents, accessible either through the Parliamentary Table Office or the CTC's internet site.



Submissions

The CTC and its sub-committees welcome submissions both in writing or presented orally. Written submissions do not have to be long or detailed and can set out a community's, organisation's or an individual's concerns in dot points and can be emailed or posted to the Secretariat.

CTC Reports and Government Responses

The CTC is required to report to the Legislative Assembly, as per the terms of reference, on an annual basis as well as providing specific reports from time to time to report on its proceedings and evidence taken.

The Council regularly provides information on its activities and findings through the Legislative Assembly and as broadly as possible through the media. It reports regularly to the Legislative Assembly on matters of public importance detailed in the terms of reference.

Under the CTC's terms of reference the Northern Territory Government is required to respond to a CTC report within three months from the date a report is received.

Committee Secretariat

Staffing for the CTC is provided by the Department of the Legislative Assembly. The CTC has a full-time Secretary who is supported by two Research Officers and an Administrative Assistant.

Comprehensive research and report writing is undertaken by a Principal Research Officer. Consultants with knowledge and expertise in particular subjects are engaged as needed by the CTC. This year one consultant was engaged on a short term contract to undertake specialist research.

Owing to demands on Hansard staff for transcribing services, the CTC uses the transcribing services of a private company.

Overview of the CTC functions

The work of the CTC has centred on its references arising from its terms of reference with a program of public hearings into SIHIP, local government reform and *Working Future* (including the Homelands policy).

Since the establishment of the Animal Welfare Governance Sub-Committee and the agreement on the Sub-Committee's work program, two public hearings were held by the end of June 2011.

Self-references

In addition to the references contained in its terms of reference, the CTC has the power to self-reference any matter of public importance and used this power to look into a couple of additional matters during the year.

The CTC resolved to monitor progress in reforming the child protection system in the Territory and has undertaken five public hearings and/or briefings on matters related to the Territory's child protection system.

Following receipt of information, the CTC agreed to inquire into the role of the Office of the Public Guardian and undertook a closed briefing on related issues.

Public Hearings and Meetings

Over the last 12 months, the CTC and the Sub-Committee have held about 20 meetings, hearings and briefings and talked to over 120 witnesses representing a range of organisations and interests.

Public hearings were conducted by the CTC in Darwin, Milikapiti and Pirlangimpi. In addition to the public hearings, the Council has undertaken site visits and received briefings from a range of organisations. Site visits have been undertaken to Maningrida, Galiwin'ku, Gunabalunya, Milikapiti and Pirlangimpi.

In late August 2010, the CTC Chair, Mr Gerry Wood, conducted informal visits to Daly River, Peppimentarti, Palumpa and Wadeye to meet traditional owners, inspect SIHIP construction



and talk to local Victoria Daly Shire representatives. Notes taken on this trip were included in the CTC's *Third Report*.

As part of responding to the CTC's concerns raised about a range of housing issues on Melville Island, the NT Housing Minister, Dr Chris Burns accompanied the Chair to Melville Island to see first hand the CTC's concerns.

The Animal Welfare Governance Sub-Committee has undertaken public hearings in Darwin as part of its inquiries into the effectiveness of the Territory's animal welfare governance framework. In August 2011, the Sub-Committee conducted a site visit to Mataranka Station and public hearings in Katherine and Mataranka.

CTC Reports and Government Responses

Three reports were tabled by the CTC this year starting with the CTC's first *Annual Report* which was tabled in Parliament on 12 August 2010.

The CTC's *Third Report* was tabled in the Legislative Assembly on 23 November 2011 and contained 15 recommendations on SIHIP, local government reform and Working Future.

Pursuant to Standing Order 280, the *Recent community trips* report was forwarded to the Speaker on 31 May 2011 and then publicly released. It was formally tabled in Parliament on the next available sittings day, 23 June 2011. The report included six recommendations on SIHIP and local government reform.

Government responses to the CTC's reports have been tabled in the Legislative Assembly as follows:

- Response to the *Second Report* tabled 18 August 2010; and the
- Response to the *Third Report* tabled 24 February 2011.

Committee Statistics

Committee	Deliberative Meetings	Reports	Hearings	Briefings
Council of Territory Co-operation	9	3	8	4
Animal Welfare Governance Sub-Committee	3	0	2	0



Parliamentary Relations and Education Unit

THE PARLIAMENTARY RELATIONS and Education Unit was re-branded as Parliamentary Education Services as an outcome of the Organisational Review to better reflect its role as a service delivery unit rather than a relations Unit.

The Unit is responsible for the provision of services and support to promote community awareness of the constitutional role and significance of the Northern Territory Parliament.

The Unit provides a wide range of programs for school and tertiary students, community groups and the general public. The Unit develops educational resources and information brochures, and conducts events that promote awareness of the parliament. Unit staff participate in seminars and forums for Members, Electorate Officers and departmental staff. Guided tours of Parliament House are offered to all our

clients. The Unit is also responsible for the management of artworks and historical projects associated with the Parliament.

A record number of school students participating in tours of Parliament House and education sessions with the NT Electoral Commission were held during the year.



Madam Speaker presiding over debate at Nhulunbuy Christian College

Unit Statistics

Programs	2009-2010		2010-2011	
	Sessions	Attendees	Sessions	Attendees
Public tours	122	2862	122	2210
School tours	115	2880	128	3088
School programs ⁽¹⁾	30	794	28	653
Outreach	22	526	30	721
Alice Springs sitting	25	570	23	602
Special events - schools	11 ⁽²⁾	464	25 ⁽³⁾	631
Democracy at Work	na	na	2	50
Know Your Parliament	5	131	1	19
Parliament promotions	1 ⁽⁴⁾	831	1 ⁽⁵⁾	496
Other tours ⁽⁶⁾	21	92	28	271
Notes (1) includes role plays and the <i>Step Up, Be Heard</i> program (2) special events were Commonwealth Week (10 sessions) and Careers Forum (1 session) (3) Commonwealth Week (25 sessions). (4) Open Day 2009 (5) Open Day 2010 (6) Other tours include VIP tours, staff tours, general tours and seminars for staff.				



Output 2: Members' and Client Services

Parliamentary Services



Parliamentary Services

THE PARLIAMENTARY SERVICES UNIT provides advice, services and support for Members, Electorate Officers and Assembly staff. Its activities include:

- management of the payment of salaries and allowances through the Department of Business and Employment (DBE) salaries unit;
- processing and payment of Members' travel and associated entitlements;
- acquisition and maintenance of Members' vehicles;
- establishment, management and administration of electorate office premises, including security systems, furniture and equipment, Minor New Works and Repairs and Maintenance;
- management of information technology and telecommunication services through outsourced service providers for Parliament House and electorate offices;
- office services including supply of furniture, equipment, stationery and general supplies;
- the full range of corporate services to the agency, Members and Electorate Officers, including human resource management and development, and financial management.
- Occupational Health and Safety programs for the agency, Parliament House and electorate offices; and
- Management of the agency's records management systems.

The introduction of a Client Contact Register was implemented to better track services to Members. Parliamentary Services staff, as the first point of contact for Members, are responsible for recording data in respect of requests made by Members, work undertaken by agency staff and outcomes;

The Occupational Health and Safety action plan was reviewed with OH&S meetings held in September in line with Terms of Reference. OH&S action plan reviewed and updated for each meeting. Safety review of Parliament House completed. Actions resulting from OH&S review of electorate offices all completed.

Electorate Officers training seminars were also conducted.



Output 3: Building and Property Management Services

Building and Property Management Security Services



Building and Property Management

THE BUILDING AND Property Management Unit manages the maintenance of all electrical equipment and fixtures; mechanical services maintenance; structural and building maintenance; acquisition and maintenance of Members' and staff vehicles; overseeing all functions at Parliament House sponsored by the Legislative Assembly; management of cleaning, landscaping/gardening, plant and sanitisation contracts; upkeep of accommodation and furniture; and management and supervision of all leased areas within Parliament House. It is a priority of the Unit that Parliament House retains its status as the premier public building in the Northern Territory and that the occupants and users of the building are able to carry out their duties in a safe and secure environment.

The sound reinforcement system in the Chamber was a key project for finalisation during the reporting period. With new acoustic treatment of the Chamber being completed at a cost of \$796,000. The digital sound reinforcement is evenly distributed to all areas of the Chamber. Members are better able to hear their own speeches. This sound system complements the new high definition digital cameras.

As a result of the completion of this project the unit is now responsible for the broadcast of audio and video to webcast and the Parliamentary inhouse TV network from which the local TV stations take high definition feeds.

During the reporting period the installation of a further 198 LED lights was completed, as was the installation and commission of a six-star rated air conditioning chiller. This has resulted in a saving of 184,000Kwh in electricity consumption and has delivered a nett saving of \$10,600. This is a good result given that electricity charges increased by seven per cent over the reporting period.



Building Management staff in the newly-upgraded Sound and Vision Control Room



Security Services Unit

THE SECURITY SERVICE UNIT'S primary objectives are to coordinate and manage the security activities of the agency to ensure a safe and secure workplace is provided for Members, Staff, Parliament House building occupants and visitors. The Unit has a two permanent employees and contract security officers from Wilson Security Pty Ltd. The Unit's key responsibilities include:

- the delivery of security services to Parliament House;
- preparation and implementation of security policy, practices and procedures;
- the provision of security advice to Members, electorate officers, staff and Parliament House building occupants;
- liaison with security, law enforcement and intelligence agencies on security threats and measures;
- provision of security education and awareness training; and
- emergency management including provision of policy, procedures, training and response to incidents.

During the period the team implemented emergency management procedures during lockdown of Parliament House in February (Cyclone Carlos); and security audits of electorate offices continued.



Financial Statements



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY FINANCIAL REPORT

CERTIFICATION OF THE FINANCIAL STATEMENTS


We certify that the attached financial statements for the *Department of the Legislative Assembly* have been prepared from proper accounts and records in accordance with the prescribed format, the *Financial Management Act* 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 2011 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.



.....
IAN McNEILL
Clerk of the Legislative Assembly
30 / 08 / 2011



.....
Timothy Ho
AlChief Finance Officer
30 / 08 / 2011

**DEPARTMENT OF LEGISLATIVE ASSEMBLY
COMPREHENSIVE OPERATING STATEMENT
For the year ended 30 June 2011**

	NOTE	2011 \$'000	2010 \$'000
INCOME			
Appropriation			
Output		23 072	21 626
Sales of Goods and Services		23	45
Goods and Services Received Free of Charge	4	2 082	1 984
Gain on Disposal of Assets	5	9	-
Other Income		4	9
TOTAL INCOME	3	<u>25 190</u>	<u>23 664</u>
EXPENSES			
Employee Expenses		13 861	13 356
<i>Administrative Expenses</i>			
Purchases of Goods and Services	6	4 594	4 319
Repairs and Maintenance		2 528	2 485
Property Management		2 364	2 269
Depreciation and Amortisation	10, 11	3 984	2 122
Other Administrative Expenses ⁽¹⁾		2 151	1 986
TOTAL EXPENSES	3	<u>29 482</u>	<u>26 536</u>
NET SURPLUS/(DEFICIT)		<u>(4 292)</u>	<u>(2 873)</u>
OTHER COMPREHENSIVE INCOME			
Asset evaluation reserve		-	131 724
TOTAL OTHER COMPREHENSIVE INCOME		<u>-</u>	<u>131 724</u>
COMPREHENSIVE RESULT		<u>(4 292)</u>	<u>128 852</u>

The Comprehensive Operating Statement is to be read in conjunction with the notes to the financial statements.

¹ Includes DBE service charges.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY
BALANCE SHEET
As at 30 June 2011

	NOTE	2011 \$'000	2010 \$'000
ASSETS			
Current Assets			
Cash and Deposits	7	676	777
Receivables	8	109	148
Inventories	9	22	27
Prepayments		5	22
Total Current Assets		812	975
Non-Current Assets			
Property, Plant and Equipment	10	288 458	291 273
Heritage and Cultural Assets	11	111	112
Total Non-Current Assets		288 569	291 385
TOTAL ASSETS		289 381	292 360
LIABILITIES			
Current Liabilities			
Deposits Held		-	-
Payables	12	(794)	(700)
Provisions	13	(848)	(860)
Total Current Liabilities		(1 642)	(1 561)
Non-Current Liabilities			
Provisions	13	(291)	(371)
Total Non-Current Liabilities		(291)	(371)
TOTAL LIABILITIES		(1 933)	(1 932)
NET ASSETS		287 448	290 428
EQUITY			
Capital		(155 460)	(154 147)
Asset Revaluation Surplus	14	(150 741)	(150 741)
Accumulated Funds		18 753	14 461
TOTAL EQUITY		(287 448)	(290 428)

The Balance Sheet is to be read in conjunction with the notes to the financial statements.

	NOTE	Equity at 1 July \$'000	Compre- hensive result \$'000	Transactions with owners in their capacity as owners \$'000	Equity at 30 June \$'000
2010-11					
Accumulated Funds		(14 461)	(4 292)	-	(18 753)
		<u>(14 461)</u>	<u>(4 292)</u>	<u>-</u>	<u>(18 753)</u>
Asset Revaluation Surplus ¹	14	150 741	-	-	150 741
Capital - Transactions with Owners		154 147	-	-	154 147
Equity Injections					
Capital Appropriation		-	-	41	41
Equity Transfers In		-	-	1 272	1 272
		<u>154 147</u>	<u>-</u>	<u>1 313</u>	<u>155 460</u>
Total Equity at End of Financial Year		<u>290 427</u>	<u>(4 292)</u>	<u>1 313</u>	<u>287 448</u>
2009-10					
Accumulated Funds		(11 588)	(2 873)		(14 461)
		<u>(11 588)</u>	<u>(2 873)</u>		<u>(14 461)</u>
Asset Revaluation Surplus	14	19 017	131 724	-	150 741
Capital - Transactions with Owners		151 768	-	-	151 768
Equity Injections					
Capital Appropriation		-	-	41	41
Equity Transfers In		-	-	2 338	2 338
		<u>151 768</u>	<u>-</u>	<u>2 379</u>	<u>154 147</u>
Total Equity at End of Financial Year		<u>159 197</u>	<u>128 852</u>	<u>2 379</u>	<u>290 428</u>

This Statement of Changes in Equity is to be read in conjunction with the notes to the financial statements.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY
CASH FLOW STATEMENT
For the year ended 30 June 2011

	NOTE	2011 \$'000	2010 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Receipts			
Appropriation			
Output		23 072	21 626
Receipts From Sales of Goods And Services		896	863
Total Operating Receipts		23 968	22 489
Operating Payments			
Payments to Employees		(13 941)	(13 137)
Payments for Goods and Services		(10 128)	(9 704)
Total Operating Payments		(24 069)	(22 741)
Net Cash From/(Used In) Operating Activities	15	(101)	(352)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investing Payments			
Purchases of Assets		(41)	(49)
Total Investing Payments		(41)	(49)
Net Cash From/(Used In) Investing Activities		(41)	(49)
CASH FLOWS FROM FINANCING ACTIVITIES			
Financing Receipts			
Equity Injections			
Capital Appropriation		41	41
Total Financing Receipts		41	41
Financing Payments			
Net Cash From/(Used In) Financing Activities		41	41
Net Increase/(Decrease) in Cash Held		(101)	(360)
Cash at Beginning of Financial Year		777	1 137
CASH AT END OF FINANCIAL YEAR	7	676	777

The Cash Flow Statement is to be read in conjunction with the notes to the financial statements.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2011

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**DEPARTMENT OF THE LEGISLATIVE ASSEMBLY
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2011**

1. OBJECTIVES AND FUNDING

The Department of the Legislative Assembly provides operational support, services 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 including the Statehood Steering Committee and Council of Territory Cooperation

The Department is predominantly funded by, and is 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 provide summary financial information in the form of a Comprehensive Operating Statement by Output Group.

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared in accordance with the requirements of the *Financial Management Act* and related Treasurer's Directions. The *Financial Management Act* 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 is to include:

- (i) a Certification of the Financial Statements;
- (ii) a Comprehensive Operating Statement;
- (iii) a Balance Sheet;
- (iv) a Statement of Changes in Equity;
- (v) a Cash Flow Statement; and
- (vi) applicable explanatory notes to the financial statements.

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. The Standards and Interpretations and their impacts are:

**DEPARTMENT OF THE LEGISLATIVE ASSEMBLY
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2011**

AASB 2009-5 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 5, 8, 101, 107, 117, 118, 136 & 139]

A number of amendments are largely technical, clarifying particular terms or eliminating unintended consequences. Other changes include current/non-current classification of convertible instruments, the classification of expenditure on unrecognised assets in the cash flow statement and the classification of leases of land and buildings. The Standard does not impact the Financial Statements.

AASB 2009-8 Amendments to Australian Accounting Standards – Group Cash-Settled Share-based Payment Transactions

The Standard amends AASB 2 *Share-based Payment* to clarify the accounting for group cash-settled share-based payment transactions. An entity receiving goods or services in a share-based payment arrangement must account for those goods or services no matter which entity in the group settles the transaction, and no matter whether the transaction is settled in shares or cash. The Standard does not impact the Financial Statements.

AASB 2009-10 Amendments to Australian Accounting Standards – Classification of Rights Issues

The Standard amends AASB 132 *Financial Instruments: Presentation* to require a financial instrument that gives the holder the right to acquire a fixed number of the entity's own equity instruments for a fixed amount of any currency to be classified as an equity instrument, if, and only if, the entity offers the financial instrument pro rata to all of its existing owners of the same class of its own non-derivative equity instruments. The Standard does not impact the Financial Statements.

AASB 2010-3 Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 3, 7, 121, 128, 131, 132 & 139]

The amending Standard clarifies certain matters, including the measurement of non-controlling interests in a business combination, transition requirements for contingent consideration from a business combination and transition requirements for amendments arising as a result of AASB 127 *Consolidated and Separate Financial Statements*. The Standard does not impact the Financial Statements.

Interpretation 19 Extinguishing Financial Liabilities with Equity Instruments

The Interpretation addresses the accounting by an entity when the terms of a financial liability are renegotiated and result in the entity issuing equity instruments to a creditor of the entity to extinguish all or part of the financial liability. The Interpretation does not impact the Financial Statements.

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b) Australian Accounting Standards and Interpretations Issued but not yet Effective

At the date of authorisation of the financial statements, the Standards and Interpretations listed below were in issue but not yet effective.

Standard/Interpretation	Summary	Effective for annual reporting periods beginning on or after	Impact on financial statements
AASB 124 Related Party Disclosures (Dec 2009)	Government-related entities are granted partial exemption from related party disclosure requirements	1 Jan 2011	No impact is expected.
AASB 2009-12 Amendments to Australian Accounting Standards [AASB 5, 8, 108, 110, 112, 119, 133, 137, 139, 1023 & 1031 and Interpretations 2, 4, 16, 1039 & 1052]	Amends AASB 8 <i>Operating Segments</i> to require an entity to exercise judgement in assessing whether a government and entities known to be under the control of that government are considered a single customer for purposes of certain operating segment disclosures. This Standard also makes numerous editorial amendments to other Standards.	1 Jan 2011	The amendments only apply to those entities to whom AASB 8 Applies, which are for-profit entities except for-profit government departments.
AASB 2010-4 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 1, 7, 101 & 134 and Interpretation 13]	Key amendments include clarification of content of statement of changes in equity (AASB 101) and financial instrument disclosures (AASB 7)	1 Jan 2011	Preliminary assessment suggests that the impact will be insignificant.
AASB 2010-5 Amendments to Australian Accounting Standards [AASB 1, 3, 4, 5, 101, 107, 112, 118, 119, 121, 132, 133, 134, 137, 139, 140, 1023 & 1038 and Interpretations 112, 115, 127, 132 & 1042]	Makes numerous editorial amendments to a range of Standards and Interpretations	1 Jan 2011	Preliminary assessment suggests that the impact will be insignificant
Interpretation 4 Determining whether an Arrangement contains a Lease	Provides guidance on identifying lease arrangements	1 Jan 2011	No impact expected.

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Standard/Interpretation	Summary	Effective for annual reporting periods beginning on or after	Impact on financial statements
Interpretation 14 AASB 119 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction, AASB 2009-14 Amendments to Australian Interpretation – Prepayments of a Minimum Funding Requirement	Clarifies when refunds or reductions in future contributions should be regarded as available, particularly when a minimum funding requirement exists	1 Jan 2011	No impact expected as defined benefit liabilities are held by the Central Holding Authority.
AASB 2010-6 Amendments to Australian Accounting Standards – Disclosures on Transfers of Financial Assets	Amends AASB 7 <i>Financial Instruments: Disclosures</i> , introducing additional disclosures designed to allow users of financial statements to improve their understanding of transfer transactions of financial assets	1 July 2011	Details of the impact are still being assessed.
AASB 9 Financial instruments, AASB 2009-11 Amendments to Australian Accounting Standards arising from AASB 9, AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (Dec 2010)	AASB 9 simplifies requirements for the classification and measurement of financial assets and liabilities resulting from Phase 1 of the IASB's project to replace IAS 39 <i>Financial instruments: recognition and measurement</i> (AASB 139 <i>Financial Instruments: recognition and measurement</i>).	1 Jan 2013	The measurement basis for (Agency) main financial assets (cash and deposits and receivables) are not likely to change on application of AASB9. However a change in measurement basis, may give rise to a material financial impact on agency's financial statement. Detail of impact is still being assessed.
Interpretation 12 Service Concession Arrangements	Provides guidance on the accounting by operators for public-to-private service concession arrangements	1 Jan 2013	No impact expected, as the Department does not enter into service concession arrangements.

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c) Agency and Territory Items

The financial statements of 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. However, as the Agency is accountable for certain Territory items managed on behalf of Government, these items have been separately disclosed in note 22 - Schedule of Territory Items.

d) Comparatives

Where necessary, comparative information for the 2009-10 financial year has been reclassified to provide consistency with current year disclosures.

e) 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.

f) Changes in Accounting Policies

There have been no changes to accounting policies adopted in 2010-11 as a result of management decisions.

g) Accounting Judgements and Estimates

The preparation of the financial report requires the making of judgements 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 judgements 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.

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Judgements and estimates that have significant effects on the financial statements are disclosed in the relevant notes to the financial statements. Notes that include significant judgements and estimates are:

- Employee Benefits – Note 2(u) and Note 13: Non-current liabilities in respect of employee benefits are measured as the present value of estimated future cash outflows based on the appropriate Government bond rate, estimates of future salary and wage levels and employee periods of service.
- Contingent Liabilities – Note 18: The present value of material quantifiable contingent liabilities are calculated using a discount rate based on the published 10-year Government bond rate.
- Allowance for Impairment Losses – Note 2(o), 8: Receivables & 16: Financial Instruments
- Depreciation and Amortisation – Note 2(k), Note 10: Property, Plant and Equipment and Note 11 Heritage and Cultural Assets.

h) 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.

i) Income Recognition

Income encompasses both revenue and gains.

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

Grants and Other Contributions

Grants, donations, gifts and other non-reciprocal contributions are recognised as revenue when the Agency obtains control over the assets comprising the contributions. Control is normally obtained upon receipt.

Contributions are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Appropriation

Output Appropriation is the operating payment to each Agency for the outputs they provide and is calculated as the net cost of Agency outputs after taking into account funding from Agency income. It does not include any allowance for major non-cash costs such as depreciation.

Commonwealth appropriation follows from the Intergovernmental Agreement on Federal Financial Relations, resulting in Special Purpose Payments and National Partnership payments being made by the Commonwealth Treasury to state treasuries, in a manner similar to arrangements for GST payments. These payments are received by Treasury on behalf of the Central Holding Authority and then on-passed to the relevant agencies as Commonwealth Appropriation.

Revenue in respect of Appropriations is recognised in the period in which the Agency gains control of the funds.

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Sale of Goods

Revenue from the sale of goods is recognised (net of returns, discounts and allowances) when:

- the significant risks and rewards of ownership of the goods have transferred to the buyer;
- the Agency retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be reliably measured;
- it is probable that the economic benefits associated with the transaction will flow to the Agency; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of Services

Revenue from rendering services is recognised by reference to the stage of completion of the contract. The revenue is recognised when:

- the amount of revenue, stage of completion and transaction costs incurred can be reliably measured; and
- it is probable that the economic benefits associated with the transaction will flow to the entity.

Interest Revenue

Interest revenue is recognised as it accrues, taking into account the effective yield on the financial asset.

Goods and Services Received Free of Charge

Goods and services received free of charge are recognised as revenue when a fair value can be reliably determined and the resource would have been purchased if it had not been donated. Use of the resource is recognised as an expense.

Disposal of Assets

A gain or loss on disposal of assets is included as a gain or loss on the date control of the asset passes to the buyer, usually when an unconditional contract of sale is signed. The gain or loss on disposal is calculated as the difference between the carrying amount of the asset at the time of disposal and the net proceeds on disposal. Refer also to note 5.

Contributions of Assets

Contributions of assets and contributions to assist in the acquisition of assets, being non-reciprocal transfers, are recognised, unless otherwise determined by Government, as gains when the Agency obtains control of the asset or contribution. Contributions are recognised at the fair value received or receivable.

j) Repairs and Maintenance Expense

Funding is received for repairs and maintenance works associated with Agency assets as part of Output Revenue. Costs associated with repairs and maintenance works on Agency assets are expensed as incurred.

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k) Depreciation and Amortisation Expense

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

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

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

	<u>2011</u>	<u>2010</u>
Buildings	100 Years	100 Years
Infrastructure Assets	82 Years	82 Years
Plant and Equipment	10 Years	10 Years
Leased Plant and Equipment	3 Years	3 Years
Heritage and Cultural Assets	100 Years	100 Years

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

l) Interest Expense

Interest expenses include interest and finance lease charges. Interest expenses are expensed in the period in which they are incurred.

m) Cash and Deposits

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. Cash at bank includes monies held in the Accountable Officer's Trust Account (AOTA) that are ultimately payable to the beneficial owner – refer also to note 20.

n) Inventories

Inventories include assets held either for sale (general inventories) or for 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 are regularly assessed for obsolescence and loss.

o) Receivables

Receivables include accounts receivable and other receivables and are recognised at fair value less any allowance for impairment losses.

The allowance for impairment losses represents the amount of receivables the Agency estimates are likely to be uncollectible and are considered doubtful. Analyses of the age of the receivables that are past due as at the

**DEPARTMENT OF THE LEGISLATIVE ASSEMBLY
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reporting date are disclosed in an aging schedule under credit risk in Note 16 Financial Instruments. Reconciliation of changes in the allowance accounts is also presented.

Accounts receivable are generally settled within 30 days and other receivables within 30 days.

p) Property, Plant and Equipment

Acquisitions

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 are separately depreciated over their expected useful lives.

Construction (Work in Progress)

As part of the financial management framework, the Department of Construction and Infrastructure is responsible for managing general government capital works projects on a whole of Government basis. Therefore appropriation for capital works is provided directly to the Department of Construction and Infrastructure 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.

q) 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 that 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.

Fair value is the amount for which an asset could be exchanged, or liability settled, between knowledgeable, willing parties in an arms length transaction.

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

The unique nature of some of the heritage and cultural assets may preclude reliable measurement. Such assets have not been recognised in the financial statements.

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Impairment of Assets

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

Non-current physical and intangible Agency assets are assessed for indicators of impairment on an annual basis. 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 depreciated 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 that 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 14 provides additional information in relation to the Asset Revaluation Surplus.

r) Assets Held for Sale

Assets held for sale consist of those assets which management has determined are available for immediate sale in their present condition, and their sale is highly probably within the next twelve months.

These assets are measured at the lower of the asset's carrying amount and fair value less costs to sell. These assets are not depreciated. Non-current assets held for sale have been recognised on the face of the financial statements as current assets.

s) Leased Assets

Leases under which the Agency assumes substantially all the risks and rewards of ownership of an asset are classified as finance leases. Other leases are classified as operating leases.

Finance Leases

Finance leases are capitalised. A leased asset and a lease liability equal to the present value of the minimum lease payments are recognised at the inception of the lease.

Lease payments are allocated between the principal component of the lease liability and the interest expense.

Operating Leases

Operating lease payments made at regular intervals throughout the term are expensed when the payments are due, except where an alternative basis is more representative of the pattern of benefits to be derived from the leased property. Lease incentives under an operating lease of a building or office space is recognised as an integral part of the consideration for the use of the leased asset. Lease incentives are to be recognised as a deduction of the lease expenses over the term of the lease.

t) Payables

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

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u) 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 and 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.

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, sick leave and other leave entitlements; and
- 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 as such no long service leave liability is recognised in Agency financial statements.

v) Superannuation

Employees' superannuation entitlements are provided through the:

- NT Government and Public Authorities Superannuation Scheme (NTGPASS);
- Commonwealth Superannuation Scheme (CSS); 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 as such are not recognised in Agency financial statements.

w) 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* 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.

x) Commitments

Disclosures in relation to capital and other commitments, including lease commitments are shown at note 19 and are consistent with the requirements contained in AASB 101, AASB 116 and AASB 117.

Commitments are those contracted as at 30 June where the amount of the future commitment can be reliably measured.

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3. COMPREHENSIVE OPERATING STATEMENT BY OUTPUT GROUP

	Note	Assembly Services		Members and Client Services		Building Management Services		Total	
		2011 \$'000	2010 \$'000	2011 \$'000	2010 \$'000	2011 \$'000	2010 \$'000	2011 \$'000	2010 \$'000
INCOME									
Appropriation									
Output		4 552	5 176	10 933	11 214	7 587	5 236	23 072	21 626
Sales of Goods and Services ^(b)		18	40	-	-	5	5	23	45
Goods and Services Received Free of Charge	4	492	181	1 248	1 622	342	181	2082	1 984
Gain on Disposal of Assets ^(a)	5	9	-	-	-	-	-	9	-
Other Income ^(b)			5	1	-	3	4	4	9
TOTAL INCOME		5 071	5 402	12 182	12 836	7 937	5 426	25 190	23 664
EXPENSES									
Employee Expenses		3 366	3 463	9 787	8 959	708	933	13 861	13 356
<i>Administrative Expenses</i>									
Purchases of Goods and Services	6	1 875	1 726	2 843	2 611	2 241	2 251	6 959	6 588
Repairs and Maintenance		-	-	123	94	2 404	2 391	2 527	2 485
Depreciation and Amortisation	10, 11	14	16	279	328	3 691	1 778	3 984	2 122
Other Administrative Expenses ⁽¹⁾		189	181	1 751	1 624	211	181	2 151	1 988
TOTAL EXPENSES		5 444	5 386	14 783	13 616	9 255	7 534	29 482	26 536
NET SURPLUS/(DEFICIT)		(373)	16	(2 601)	(780)	(1 318)	(2 108)	(4 292)	(2 873)
OTHER COMPREHENSIVE INCOME									
Asset revaluation reserve		-	-	-	-	-	131 724	-	131 724
TOTAL OTHER COMPREHENSIVE INCOME		-	-	-	-	-	131 724	-	131 724
COMPREHENSIVE RESULT		(373)	16	(2 601)	(780)	(1 318)	129 616	(4 292)	128 852

This Comprehensive Operating Statement by Output Group is to be read in conjunction with the notes to the financial statements.

¹ Includes DBE service charges.

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	2011 \$'000	2010 \$'000
4. GOODS AND SERVICES RECEIVED FREE OF CHARGE		
Corporate and Information Services	2 082	1 984
	<u>2 082</u>	<u>1 984</u>
5. GAIN ON DISPOSAL OF ASSETS		
Assets acquired for nil consideration	9	-
Gain on disposal of assets	<u>9</u>	<u>-</u>
6. PURCHASES OF GOODS AND SERVICES		
The net surplus/(deficit) has been arrived at after charging the following expenses:		
Goods and Services Expenses:		
Consultants ⁽¹⁾	123	100
Advertising ⁽²⁾	1	1
Marketing and Promotion ⁽³⁾	407	281
Document Production	229	300
Legal Expenses ⁽⁴⁾	9	17
Recruitment ⁽⁵⁾	28	12
Training and Study	69	55
Official Duty Fares	361	333
Travelling Allowance	267	257
 (1) Includes marketing, promotion and IT consultants. (2) Does not include recruitment advertising or marketing and promotion advertising. (3) Includes advertising for marketing and promotion but excludes marketing and promotion consultants' expenses, which are incorporated in the consultants' category. (4) Includes legal fees, claim and settlement costs. (5) Includes recruitment related advertising costs.		
7. CASH AND DEPOSITS		
Cash on Hand	5	5
Cash at Bank	671	772
	<u>676</u>	<u>777</u>

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY
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	2011 \$'000	2010 \$'000
8. RECEIVABLES		
Current		
Accounts Receivable	29	31
Less: Allowance for Impairment Losses	<u>-</u>	<u>-</u>
	29	31
 GST Receivables	 80	 117
	<u>109</u>	<u>148</u>
Total Receivables	<u>109</u>	<u>148</u>
 9. INVENTORIES		
General Inventories		
At cost	<u>4</u>	<u>6</u>
	4	6
Inventories Held for Distribution		
At current replacement cost	<u>18</u>	<u>21</u>
	<u>18</u>	<u>21</u>
Total Inventories	<u>22</u>	<u>27</u>

During the year the Department of the Legislative Assembly had no inventory written off.

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	2011 \$'000	2010 \$'000
10. PROPERTY, PLANT AND EQUIPMENT		
Land		
At Fair Value	56 000	56 000
Buildings		
At Fair Value	293 867	293 045
Less: Accumulated Depreciation	<u>(62 283)</u>	<u>(58 611)</u>
	<u>231 584</u>	<u>234 434</u>
Infrastructure		
At Fair Value	125	125
Less: Accumulated Depreciation	<u>(12)</u>	<u>(9)</u>
	113	116
Plant and Equipment		
At Fair Value	2 019	1 719
Less: Accumulated Depreciation	<u>(1 271)</u>	<u>(996)</u>
	748	723
Computer Hardware		
At Capitalised Cost	37	24
Less: Accumulated Depreciation	<u>(24)</u>	<u>(24)</u>
	13	-
Total Property, Plant and Equipment	<u><u>288 458</u></u>	<u><u>291 273</u></u>

Property, Plant and Equipment Valuations

The latest revaluation was performed as at 30 June 2010 were independently conducted by the Australian Valuation Office. The revaluation was based on "the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Impairment of Property, Plant and Equipment

Agency property, plant and equipment assets were assessed for impairment as at 30 June 2011. No impairment adjustments were required as a result of this review.

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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2011

10. PROPERTY, PLANT AND EQUIPMENT (Continued)

2011 Property, Plant and Equipment Reconciliations

A reconciliation of the carrying amount of property, plant and equipment at the beginning and end of 2010-11 is set out below:

	Land	Buildings	Infrastructure	Plant & Equipment	Computer Hardware	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying Amount as at 1 July 2010	56 000	234 434	116	723	-	291 273
Additions	-	-	-	28	13	41
Depreciation	-	(3 672)	(3)	(308)	-	(3 983)
Additions/(Disposals) from Asset Transfers	-	822	-	305	-	1 127
Carrying Amount as at 30 June 2011	56 000	231 584	113	748	13	288 458

A reconciliation of the carrying amount of property, plant and equipment at the beginning and end of 2009-10 is set out below:

	Land	Buildings	Infrastructure	Plant & Equipment	Computer Hardware	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying Amount as at 1 July 2009	23 550	134 764	118	867	-	159 299
Additions	-	-	-	-	-	-
Depreciation	-	(1 762)	(2)	(356)	-	(2 120)
Additions/(Disposals) from Asset Transfers	-	2 158	-	212	-	2 370
Revaluation Increments/(Decrements)	32 450	99 274	-	-	-	131 724
Carrying Amount as at 30 June 2010	56 000	234 434	116	723	-	291 273

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For the year ended 30 June 2011

	2011 \$'000	2010 \$'000
11. HERITAGE AND CULTURAL ASSETS		
Carrying amount		
At valuation	127	127
Less: Accumulated Depreciation	(16)	(15)
Written down value – 30 June	<u>111</u>	<u>112</u>
Reconciliation of movements		
Carrying amount at 1 July	112	113
Depreciation	(1)	(1)
Carrying Amount as at 30 June	<u>111</u>	<u>111</u>

Heritage and Cultural Assets Valuation

The Department of the Legislative Assembly does not own any heritage related assets. An independent revaluation of Cultural Assets has not been conducted as at 30 June 2011. A revaluation of these assets will be conducted under the NT Treasury proposed Whole of Government 3 year asset revaluation plan with the Australian Revaluation Office once the program is initiated.

Impairment of Heritage and Cultural Assets

Agency heritage and cultural assets were assessed for impairment as at 30 June 2011. No impairment adjustments were required as a result of this review.

	2011 \$'000	2010 \$'000
12. PAYABLES		
Accounts Payable	(341)	(162)
Accrued Expenses	(453)	(539)
Total Payables	<u>(794)</u>	<u>(701)</u>
13. PROVISIONS		
Current		
<i>Employee Benefits</i>		
Recreation Leave	(552)	(554)
Leave Loading	(80)	(79)
Other Employee Benefits	(17)	(21)
<i>Other Current Provisions</i>		
Other Provisions	(199)	(206)
	<u>(848)</u>	<u>(860)</u>
Non-Current		
<i>Employee Benefits</i>		
Recreation Leave	(291)	(371)
	<u>(291)</u>	<u>(371)</u>
Total Provisions	<u>(1 139)</u>	<u>(1 231)</u>

The Agency employed 99.7 full time equivalent employees as at 30 June 2011 (101.9 full time equivalent employees as at 30 June 2010).

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2011

	2011 \$'000	2010 \$'000
14. RESERVES		
Asset Revaluation Surplus		
(i) <i>Nature and Purpose of the Asset Revaluation Surplus</i>		
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.		
(ii) <i>Movements in the Asset Revaluation Surplus</i>		
Balance as at 1 July	150 741	19 017
Increment - Land	-	32 450
Increment - Buildings	-	99 274
Balance as at 30 June	<u>150 741</u>	<u>150 741</u>

15. NOTES TO THE CASH FLOW STATEMENT

Reconciliation of Cash

The total of Agency Cash and Deposits of \$676 018 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

Net Surplus/(Deficit)	(4 292)	(2 873)
<i>Non-Cash Items:</i>		
Depreciation and Amortisation	3 984	2 122
Asset Write-Offs/Write-Downs	23	-
Asset Donations/Gifts	(9)	-
Repairs and Maintenance – minor new works	131	18
<i>Changes in Assets and Liabilities:</i>		
Decrease/(Increase) in Receivables	39	(25)
Decrease in Inventories	5	12
Decrease/(Increase) in Prepayments	17	(3)
Increase in Payables	93	-
(Decrease)/Increase in Provision for Employee Benefits	(85)	266
(Decrease)/Increase in Other Provisions	(7)	131
Net Cash From Operating Activities	<u>(101)</u>	<u>(352)</u>

16. 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 instruments held by the *Department of the Legislative Assembly* include cash and deposits, receivables, payables and finance leases. The *Department of the Legislative Assembly* has limited exposure to financial risks as discussed below.

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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2011

16. FINANCIAL INSTRUMENTS (continued)

(a) Categorisation of Financial Instruments

The carrying amounts of the Department of Legislative Assembly financial assets and liabilities by category are disclosed in the table below.

	2011	2010
	\$000	\$000
Financial Assets		
Cash and deposits	676	777
Loans and receivables	109	148
Financial Liabilities		
Payables	(794)	(701)

(b) Credit Risk

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

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

Receivables

Receivable balances are monitored on an ongoing basis to ensure that exposure to bad debts is not significant. A reconciliation and aging analysis of receivables is presented below.

	Aging of Receivables \$000	Aging of Impaired Receivables \$000	Net Receivables \$000
2010-11			
Not Overdue	88	-	88
Overdue for less than 30 Days	1	-	1
Overdue for 30 to 60 Days	1	-	1
Overdue for more than 60 Days	19	-	19
Total	<u>109</u>	<u>-</u>	<u>109</u>
2009-10			
Not Overdue	123	-	123
Overdue for less than 30 Days		-	
Overdue for 30 to 60 Days	2	-	2
Overdue for more than 60 Days	23	-	23
Total	<u>148</u>	<u>-</u>	<u>148</u>

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2011

16. FINANCIAL INSTRUMENTS (continued)

(c) Liquidity risk

Liquidity risk is the risk that 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 that it will always have sufficient liquidity to meet its liabilities when they fall due.

The following tables detail the Agency's remaining contractual maturity for its financial assets and liabilities. It should be noted that these values are undiscounted, and consequently totals may not reconcile to the carrying amounts presented in the Balance Sheet.

2011 Maturity analysis for financial assets & liabilities

	Interest Bearing			Non Interest Bearing	Total	Weighted Average
	Fixed or Variable	Less than a Year	1 to 5 Years			
		\$'000	\$'000	\$'000	\$'000	%
Assets						
Cash and deposits				676	676	
Receivables				109	109	
Total Financial Assets:				785	785	
Liabilities						
Deposits Held				-	-	
Payables				(794)	(794)	
Total Financial Liabilities:				(794)	(794)	

2010 Maturity analysis for financial assets & liabilities

	Interest Bearing			Non Interest Bearing	Total	Weighted Average
	Fixed or Variable	Less than a Year	1 to 5 Years			
		\$'000	\$'000	\$'000	\$'000	%
Assets						
Cash and deposits				777	777	
Receivables				148	148	
Total Financial Assets:				925	925	
Liabilities						
Deposits Held				-	-	
Payables				(701)	(701)	
Total Financial Liabilities:				(701)	(701)	

**DEPARTMENT OF THE LEGISLATIVE ASSEMBLY
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2011**

16. FINANCIAL INSTRUMENTS (continued)

(d) Market Risk

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

i) Interest Rate Risk

The *Department of the Legislative Assembly* is not exposed to interest rate risk as Agency financial assets and financial liabilities are non-interest bearing. Finance lease arrangements are established on a fixed interest rate and as such do not expose the Department of the Legislative Assembly to interest rate risk.

ii) Price Risk

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

(e) Net Fair Value

The fair value of financial instruments is estimated using various methods. These methods are classified into the following levels:

Level 1 – derived from quoted prices in active markets for identical assets or liabilities.

Level 2 – derived from inputs other than quoted prices that are observable directly or indirectly.

Level 3 – derived from inputs not based on observable market data.

2011

	Total Carrying Amount \$'000	Net Fair Value Level 1 \$'000	Net Fair Value Level 2 \$'000	Net Fair Value Level 3 \$'000	Net Fair Value Total \$'000
Financial Assets					
Cash and Deposits	676	676			676
Receivables	109	109			109
Total Financial Assets:	785	785			785
Financial Liabilities					
Deposits Held	-	-			-
Payables	(794)	(794)			(794)
Total Financial Liabilities:	(794)	(794)			(794)

2010

	Total Carrying Amount \$'000	Net Fair Value Level 1 \$'000	Net Fair Value Level 2 \$'000	Net Fair Value Level 3 \$'000	Net Fair Value Total \$'000
Financial Assets					
Cash and Deposits	777	777			777
Receivables	148	148			148
Total Financial Assets:	925	925			925
Financial Liabilities					
Deposits Held					
Payables	(701)	(701)			(701)
Total Financial Liabilities:	(701)	(701)			(701)

The net fair value of financial instruments disclosed above is calculated based on method Level 1. The carrying amounts of these financial instruments recorded in the financial statements approximates their respective fair values. Where differences exist, these are not material.

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY
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For the year ended 30 June 2011

	2011 \$'000	2010 \$'000
17. COMMITMENTS		
(i) Other Expenditure Commitments		
Other non-cancellable expenditure commitments not recognised as liabilities are payable as follows:		
Within one year	92	89
	<u>92</u>	<u>89</u>
(iii) Operating Lease Commitments		
The Agency leases property under non-cancellable operating leases expiring from 1 to 3 years. Leases generally provide the Agency with a right of renewal at which time all lease terms are renegotiated. The Agency also leases items of plant and equipment under non-cancellable operating leases. Future operating lease commitments not recognised as liabilities are payable as follows:		
Within one year	12	170
Later than one year and not later than five years	294	221
	<u>306</u>	<u>391</u>

18. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

The Department of the Legislative Assembly had no contingent liabilities or contingent assets as at 30 June 2011 or 30 June 2010.

19. EVENTS SUBSEQUENT TO BALANCE DATE

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

20. ACCOUNTABLE OFFICER'S TRUST ACCOUNT

In accordance with section 7 of the *Financial Management Act*, an Accountable Officer's Trust Account has been established for the receipt of money to be held in trust. A summary of activity is shown below:

Nature of Trust Money	Opening Balance 1 July 2010	Receipts	Payments	Closing Balance 30 June 2011
Security deposits	180.00	10.00	20.00	170.00
	<u>180.00</u>	<u>10.00</u>	<u>20.00</u>	<u>170.00</u>

21. WRITE-OFFS, POSTPONEMENTS, WAIVERS, GIFTS AND EX GRATIA PAYMENTS

The Department of the Legislative Assembly had no write offs, postponements, waivers, gifts or ex gratia payments in 2010-11 and 2009-10.

22. SCHEDULE OF TERRITORY ITEMS

The Department of the Legislative Assembly has no Territory items to report.