# 2. cabinet office

## 2.1 Agency Expense Summary

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Cabinet Office | Expenses(a) | | | Capital Expenditure | | |
| 2023-24 | 2024-25 |  | 2023-24 | 2024-25 |  |
| Revised | Budget | Change | Revised | Budget | Change |
|  | $m | $m | % | $m | $m | % |
| **The Cabinet Office** | 74.6 | 92.2 | 23.6 | … | … | … |
| Funding distribution to agencies | 11.7 | 11.2 | (4.1) | … | … | … |
| **Total Principal Department** | **86.3** | **103.4** | **19.8** | **…** | **…** | **…** |
| ***Agencies*** |  |  |  |  |  |  |
| Parliamentary Counsel's Office | 11.4 | 11.8 | 3.5 | 1.0 | 0.3 | (75.2) |
| **Total Agencies** | **11.4** | **11.8** | **3.5** | **1.0** | **0.3** | **(75.2)** |
| ***Independent and Special Offices*** |  |  |  |  |  |  |
| Audit Office of New South Wales | 84.1 | 89.6 | 6.5 | 1.0 | 2.2 | 118.9 |
| Independent Commission Against Corruption | 40.5 | 43.3 | 7.0 | 1.1 | 6.2 | 454.2 |
| Independent Pricing and Regulatory Tribunal | 36.8 | 45.3 | 23.1 | … | 0.2 | … |
| Law Enforcement Conduct Commission | 26.1 | 29.7 | 13.7 | 1.1 | 15.5 | N/A |
| New South Wales Electoral Commission | 137.4 | 199.0 | 44.9 | 7.0 | 12.7 | 81.1 |
| Ombudsman's Office | 50.7 | 56.8 | 12.1 | 1.4 | 6.9 | 411.3 |
| **Total Independent and Special Offices** | **375.6** | **463.8** | **23.5** | **11.6** | **43.7** | **276.6** |

1. This table shows expenses on an uneliminated basis.

Note: Some sub-totals in this table may not be exactly equal to the sum of agency totals due to rounding.

## 2.2 Financial Statements

**The Cabinet Office**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Operating Statement |  | | | |  | | | |  | | |
|  | 2023-24 | | | | | 2024-25 | | | | |
|  | Budget | | Revised | | | | Budget | | | |
|  | $000 | | $000 | | | | $000 | | | |
| **Expenses Excluding Losses** | |  | |  | | | |  | |
| Operating Expenses - | |  | |  | | | |  | |
| Employee Related | | 41,771 | | 40,153 | | | | 47,127 | |
| Personnel Services Expenses | | ... | | ... | | | | ... | |
| Other Operating Expenses | | 45,300 | | 33,284 | | | | 44,207 | |
| Grants and Subsidies | | 15,105 | | 12,846 | | | | 12,072 | |
| Appropriation Expense | | ... | | ... | | | | ... | |
| Depreciation and Amortisation | | ... | | ... | | | | ... | |
| Finance Costs | | ... | | ... | | | | ... | |
| Other Expenses | | ... | | ... | | | | ... | |
| **TOTAL EXPENSES EXCLUDING LOSSES** | | **102,176** | | **86,283** | | | | **103,406** | |
| **Revenue** | |  | |  | | | |  | |
| Appropriation Revenue | | 101,633 | | 81,284 | | | | 102,542 | |
| Funding Distribution from Department | | ... | | ... | | | | ... | |
| Acceptance by Crown Entity of Employee Benefits and Other Liabilities | | 1,560 | | 2,950 | | | | 1,623 | |
| Transfers to the Crown Entity | | ... | | ... | | | | ... | |
| Sales of Goods and Services | | 1,982 | | 2,049 | | | | 2,041 | |
| Grants and Contributions | | ... | | ... | | | | 200 | |
| Investment Revenue | | ... | | ... | | | | ... | |
| Retained Taxes, Fees and Fines | | ... | | ... | | | | ... | |
| Other Revenue | | ... | | ... | | | | ... | |
| **Total Revenue** | | **105,176** | | **86,283** | | | | **106,406** | |
| Gain/(Loss) on Disposal of Non Current Assets | | ... | | ... | | | | ... | |
| Other Gains/(Losses) | | ... | | ... | | | | ... | |
| **Net Result** | | **3,000** | | **(0)** | | | | **3,000** | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Balance Sheet |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Assets** | | |  | | |  | | | |  | |
| **Current Assets** | | |  | | |  | | | |  | |
| Cash Assets | | | 3,000 | | | 1,086 | | | | 4,086 | |
| Taxes Receivable | | | ... | | | ... | | | | ... | |
| Receivables | | | 122 | | | 122 | | | | 122 | |
| Contract Assets | | | ... | | | ... | | | | ... | |
| Inventories | | | ... | | | ... | | | | ... | |
| Financial Assets at Fair Value | | | ... | | | ... | | | | ... | |
| Other Financial Assets | | | ... | | | ... | | | | ... | |
| Other | | | ... | | | ... | | | | ... | |
| Assets Held For Sale | | | ... | | | ... | | | | ... | |
| **Total Current Assets** | | | **3,122** | | | **1,208** | | | | **4,208** | |
| **Non Current Assets** | | |  | | |  | | | |  | |
| Taxes Receivable | | | ... | | | ... | | | | ... | |
| Receivables | | | ... | | | ... | | | | ... | |
| Contract Assets | | | ... | | | ... | | | | ... | |
| Inventories | | | ... | | | ... | | | | ... | |
| Financial Assets at Fair Value | | | ... | | | ... | | | | ... | |
| Equity Investments | | | ... | | | ... | | | | ... | |
| Property, Plant and Equipment - | | |  | | |  | | | |  | |
| Land and Building | | | ... | | | ... | | | | ... | |
| Plant and Equipment | | | ... | | | ... | | | | ... | |
| Infrastructure Systems | | | ... | | | ... | | | | ... | |
| Investment Properties | | | ... | | | ... | | | | ... | |
| Right of Use Assets | | | ... | | | ... | | | | ... | |
| Intangibles | | | ... | | | ... | | | | ... | |
| Other Assets | | | ... | | | ... | | | | ... | |
| **Total Non Current Assets** | | | **...** | | | **...** | | | | **...** | |
| **Total Assets** | | | **3,122** | | | **1,208** | | | | **4,208** | |
| **Liabilities** | | |  | | |  | | | |  | |
| **Current Liabilities** | | |  | | |  | | | |  | |
| Taxes Payable | | | ... | | | ... | | | | ... | |
| Payables | | | ... | | | ... | | | | ... | |
| Contract Liabilities | | | ... | | | ... | | | | ... | |
| Other Financial Liabilities at Fair Value | | | ... | | | ... | | | | ... | |
| Borrowings | | | ... | | | ... | | | | ... | |
| Provisions | | | 3,398 | | | 3,783 | | | | 3,783 | |
| Other | | | ... | | | ... | | | | ... | |
| Liabilities Associated with Assets Held for Sale | | | ... | | | ... | | | | ... | |
| **Total Current Liabilities** | | | **3,398** | | | **3,783** | | | | **3,783** | |
| **Non Current Liabilities** | | |  | | |  | | | |  | |
| Taxes Payable | | | ... | | | ... | | | | ... | |
| Payables | | | ... | | | ... | | | | ... | |
| Contract Liabilities | | | ... | | | ... | | | | ... | |
| Other Financial Liabilities at Fair Value | | | ... | | | ... | | | | ... | |
| Borrowings | | | ... | | | ... | | | | ... | |
| Provisions | | | 268 | | | 268 | | | | 268 | |
| Other | | | ... | | | ... | | | | ... | |
| **Total Non Current Liabilities** | | | **268** | | | **268** | | | | **268** | |
| **Total Liabilities** | | | **3,666** | | | **4,051** | | | | **4,051** | |
| **Net Assets** | | | **(544)** | | | **(2,843)** | | | | **157** | |
| **Equity** | | |  | | |  | | | |  | |
| Accumulated Funds | | | (544) | | | (2,843) | | | | 157 | |
| Reserves | | | ... | | | ... | | | | ... | |
| Capital Equity | | | ... | | | ... | | | | ... | |
| **Total Equity** | | | **(544)** | | | **(2,843)** | | | | **157** | |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cash Flow Statement |  | | |  | | |  | | |
|  | | 2023-24 | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | Budget | | | |
|  | | $000 | | | $000 | | | $000 | | | |
| **Cash Flows From Operating Activities** | | |  | | |  | | |  | |
| **Payments** | | |  | | |  | | |  | |
| Employee Related | | | 40,210 | | | 37,203 | | | 45,504 | |
| Personnel Services | | | ... | | | ... | | | ... | |
| Grants and Subsidies | | | 15,105 | | | 12,846 | | | 12,072 | |
| Finance Costs | | | ... | | | ... | | | ... | |
| Equivalent Income Tax | | | ... | | | ... | | | ... | |
| Other Payments | | | 45,300 | | | 32,198 | | | 44,207 | |
| **Total Payments** | | | **100,616** | | | **82,247** | | | **101,784** | |
| **Receipts** | | |  | | |  | | |  | |
| Appropriation | | | 101,633 | | | 81,284 | | | 102,542 | |
| Funding Distribution from Department | | | ... | | | ... | | | ... | |
| Cash reimbursements from the Crown Entity | | | ... | | | ... | | | ... | |
| Sale Proceeds Transfers to the Crown Entity | | | ... | | | ... | | | ... | |
| Cash transfers to the Crown Entity | | | ... | | | ... | | | ... | |
| Sale of Goods and Services | | | 1,982 | | | 2,049 | | | 2,041 | |
| Retained Taxes, Fees and Fines | | | ... | | | ... | | | ... | |
| Interest Received | | | ... | | | ... | | | ... | |
| Grants and Contributions | | | ... | | | ... | | | 200 | |
| Other Receipts | | | ... | | | 0 | | | ... | |
| **Total Receipts** | | | **103,616** | | | **83,333** | | | **104,784** | |
| **Net Cash Flows From Operating Activities** | | | **3,000** | | | **1,086** | | | **3,000** | |
| **Cash Flows From Investing Activities** | | |  | | |  | | |  | |
| Proceeds from Sale of Property, Plant and Equipment | | | ... | | | ... | | | ... | |
| Purchases of Property, Plant and Equipment | | | ... | | | ... | | | ... | |
| Proceeds from Sale of Investments | | | ... | | | ... | | | ... | |
| Purchases of Investments | | | ... | | | ... | | | ... | |
| Advances Repayments Received | | | ... | | | ... | | | ... | |
| Advances made | | | ... | | | ... | | | ... | |
| Other Investing | | | ... | | | ... | | | ... | |
| **Net Cash Flows From Investing Activities** | | | **...** | | | **...** | | | **...** | |
| **Cash Flows From Financing Activities** | | |  | | |  | | |  | |
| Proceeds from Borrowings and Advances | | | ... | | | ... | | | ... | |
| Repayment of Borrowings and Advances | | | ... | | | ... | | | ... | |
| Dividends Paid | | | ... | | | ... | | | ... | |
| Other Financing | | | ... | | | ... | | | ... | |
| Capital Appropriation - Equity Appropriation | | | ... | | | ... | | | ... | |
| Cash Equity Injection to For-Profit Entities | | | ... | | | ... | | | ... | |
| **Net Cash Flows From Financing Activities** | | | **...** | | | **...** | | | **...** | |
| **Net Increase/(Decrease) in Cash** | | | **3,000** | | | **1,086** | | | **3,000** | |
| Opening Cash and Cash Equivalents | | | ... | | | ... | | | 1,086 | |
| Reclassification of Cash Equivalents | | | ... | | | ... | | | ... | |
| Cash transferred in(out) as a Result of Administrative Restructuring | | | ... | | | ... | | | ... | |
| **Closing Cash and Cash Equivalents** | | | **3,000** | | | **1,086** | | | **4,086** | |

**Parliamentary Counsel's Office**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Operating Statement |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Expenses Excluding Losses** | | |  | | |  | | | |  | |
| Operating Expenses - | | |  | | |  | | | |  | |
| Employee Related | | | 9,527 | | | 8,603 | | | | 9,710 | |
| Personnel Services Expenses | | | ... | | | ... | | | | ... | |
| Other Operating Expenses | | | 1,743 | | | 2,586 | | | | 1,798 | |
| Grants and Subsidies | | | ... | | | ... | | | | ... | |
| Appropriation Expense | | | ... | | | ... | | | | ... | |
| Depreciation and Amortisation | | | 245 | | | 166 | | | | 245 | |
| Finance Costs | | | 4 | | | ... | | | | 4 | |
| Other Expenses | | | ... | | | ... | | | | ... | |
| **TOTAL EXPENSES EXCLUDING LOSSES** | | | **11,519** | | | **11,356** | | | | **11,757** | |
| **Revenue** | | |  | | |  | | | |  | |
| Appropriation Revenue | | | ... | | | ... | | | | ... | |
| Funding Distribution from Department | | | 11,657 | | | 11,575 | | | | 11,217 | |
| Acceptance by Crown Entity of Employee Benefits and Other Liabilities | | | 445 | | | 137 | | | | 469 | |
| Transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Sales of Goods and Services | | | 7 | | | 79 | | | | 7 | |
| Grants and Contributions | | | ... | | | ... | | | | ... | |
| Investment Revenue | | | ... | | | ... | | | | ... | |
| Retained Taxes, Fees and Fines | | | ... | | | ... | | | | ... | |
| Other Revenue | | | ... | | | ... | | | | ... | |
| **Total Revenue** | | | **12,109** | | | **11,791** | | | | **11,693** | |
| Gain/(Loss) on Disposal of Non Current Assets | | | ... | | | (2) | | | | ... | |
| Other Gains/(Losses) | | | ... | | | ... | | | | ... | |
| **Net Result** | | | **590** | | | **433** | | | | **(64)** | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Balance Sheet |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Assets** | | |  | | |  | | | |  | |
| **Current Assets** | | |  | | |  | | | |  | |
| Cash Assets | | | 1,311 | | | 1,029 | | | | 940 | |
| Taxes Receivable | | | ... | | | ... | | | | ... | |
| Receivables | | | 107 | | | 151 | | | | 151 | |
| Contract Assets | | | ... | | | ... | | | | ... | |
| Inventories | | | ... | | | ... | | | | ... | |
| Financial Assets at Fair Value | | | ... | | | ... | | | | ... | |
| Other Financial Assets | | | ... | | | ... | | | | ... | |
| Other | | | ... | | | ... | | | | ... | |
| Assets Held For Sale | | | ... | | | ... | | | | ... | |
| **Total Current Assets** | | | **1,418** | | | **1,180** | | | | **1,091** | |
| **Non Current Assets** | | |  | | |  | | | |  | |
| Taxes Receivable | | | ... | | | ... | | | | ... | |
| Receivables | | | ... | | | ... | | | | ... | |
| Contract Assets | | | ... | | | ... | | | | ... | |
| Inventories | | | ... | | | ... | | | | ... | |
| Financial Assets at Fair Value | | | ... | | | ... | | | | ... | |
| Equity Investments | | | ... | | | ... | | | | ... | |
| Property, Plant and Equipment - | | |  | | |  | | | |  | |
| Land and Building | | | ... | | | ... | | | | ... | |
| Plant and Equipment | | | 495 | | | 704 | | | | 758 | |
| Infrastructure Systems | | | ... | | | ... | | | | ... | |
| Investment Properties | | | ... | | | ... | | | | ... | |
| Right of Use Assets | | | ... | | | ... | | | | ... | |
| Intangibles | | | 1,130 | | | 1,118 | | | | 1,069 | |
| Other Assets | | | ... | | | ... | | | | ... | |
| **Total Non Current Assets** | | | **1,626** | | | **1,822** | | | | **1,827** | |
| **Total Assets** | | | **3,044** | | | **3,002** | | | | **2,918** | |
| **Liabilities** | | |  | | |  | | | |  | |
| **Current Liabilities** | | |  | | |  | | | |  | |
| Taxes Payable | | | ... | | | ... | | | | ... | |
| Payables | | | 315 | | | 463 | | | | 443 | |
| Contract Liabilities | | | ... | | | ... | | | | ... | |
| Other Financial Liabilities at Fair Value | | | ... | | | ... | | | | ... | |
| Borrowings | | | ... | | | ... | | | | ... | |
| Provisions | | | 838 | | | 825 | | | | 825 | |
| Other | | | 20 | | | ... | | | | ... | |
| Liabilities Associated with Assets Held for Sale | | | ... | | | ... | | | | ... | |
| **Total Current Liabilities** | | | **1,173** | | | **1,288** | | | | **1,268** | |
| **Non Current Liabilities** | | |  | | |  | | | |  | |
| Taxes Payable | | | ... | | | ... | | | | ... | |
| Payables | | | ... | | | ... | | | | ... | |
| Contract Liabilities | | | ... | | | ... | | | | ... | |
| Other Financial Liabilities at Fair Value | | | ... | | | ... | | | | ... | |
| Borrowings | | | ... | | | ... | | | | ... | |
| Provisions | | | 387 | | | 387 | | | | 387 | |
| Other | | | ... | | | ... | | | | ... | |
| **Total Non Current Liabilities** | | | **387** | | | **387** | | | | **387** | |
| **Total Liabilities** | | | **1,560** | | | **1,675** | | | | **1,655** | |
| **Net Assets** | | | **1,484** | | | **1,327** | | | | **1,263** | |
| **Equity** | | |  | | |  | | | |  | |
| Accumulated Funds | | | 1,484 | | | 1,327 | | | | 1,263 | |
| Reserves | | | ... | | | ... | | | | ... | |
| Capital Equity | | | ... | | | ... | | | | ... | |
| **Total Equity** | | | **1,484** | | | **1,327** | | | | **1,263** | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cash Flow Statement |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Cash Flows From Operating Activities** | | |  | | |  | | | |  | |
| **Payments** | | |  | | |  | | | |  | |
| Employee Related | | | 9,082 | | | 8,562 | | | | 9,241 | |
| Personnel Services | | | ... | | | ... | | | | ... | |
| Grants and Subsidies | | | ... | | | ... | | | | ... | |
| Finance Costs | | | ... | | | ... | | | | ... | |
| Equivalent Income Tax | | | ... | | | ... | | | | ... | |
| Other Payments | | | 1,786 | | | 2,450 | | | | 1,822 | |
| **Total Payments** | | | **10,868** | | | **11,012** | | | | **11,063** | |
| **Receipts** | | |  | | |  | | | |  | |
| Appropriation | | | ... | | | ... | | | | ... | |
| Funding Distribution from Department | | | 11,657 | | | 11,575 | | | | 11,217 | |
| Cash reimbursements from the Crown Entity | | | ... | | | ... | | | | ... | |
| Sale Proceeds Transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Cash transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Sale of Goods and Services | | | 7 | | | 79 | | | | 7 | |
| Retained Taxes, Fees and Fines | | | ... | | | ... | | | | ... | |
| Interest Received | | | ... | | | ... | | | | ... | |
| Grants and Contributions | | | ... | | | ... | | | | ... | |
| Other Receipts | | | 8 | | | ... | | | | ... | |
| **Total Receipts** | | | **11,672** | | | **11,654** | | | | **11,224** | |
| **Net Cash Flows From Operating Activities** | | | **804** | | | **642** | | | | **161** | |
| **Cash Flows From Investing Activities** | | |  | | |  | | | |  | |
| Proceeds from Sale of Property, Plant and Equipment | | | ... | | | ... | | | | ... | |
| Purchases of Property, Plant and Equipment | | | (300) | | | (590) | | | | (80) | |
| Proceeds from Sale of Investments | | | ... | | | ... | | | | ... | |
| Purchases of Investments | | | ... | | | ... | | | | ... | |
| Advances Repayments Received | | | ... | | | ... | | | | ... | |
| Advances made | | | ... | | | ... | | | | ... | |
| Other Investing | | | (589) | | | (419) | | | | (170) | |
| **Net Cash Flows From Investing Activities** | | | **(889)** | | | **(1,009)** | | | | **(250)** | |
| **Cash Flows From Financing Activities** | | |  | | |  | | | |  | |
| Proceeds from Borrowings and Advances | | | ... | | | ... | | | | ... | |
| Repayment of Borrowings and Advances | | | ... | | | ... | | | | ... | |
| Dividends Paid | | | ... | | | ... | | | | ... | |
| Other Financing | | | ... | | | ... | | | | ... | |
| Capital Appropriation - Equity Appropriation | | | ... | | | ... | | | | ... | |
| Cash Equity Injection to For-Profit Entities | | | ... | | | ... | | | | ... | |
| **Net Cash Flows From Financing Activities** | | | **...** | | | **...** | | | | **...** | |
| **Net Increase/(Decrease) in Cash** | | | **(85)** | | | **(367)** | | | | **(89)** | |
| Opening Cash and Cash Equivalents | | | 1,396 | | | 1,396 | | | | 1,029 | |
| Reclassification of Cash Equivalents | | | ... | | | ... | | | | ... | |
| Cash transferred in(out) as a Result of Administrative Restructuring | | | ... | | | ... | | | | ... | |
| **Closing Cash and Cash Equivalents** | | | **1,311** | | | **1,029** | | | | **940** | |

**Audit Office of New South Wales**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Operating Statement |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Expenses Excluding Losses** | | |  | | |  | | | |  | |
| Operating Expenses - | | |  | | |  | | | |  | |
| Employee Related | | | 50,288 | | | 50,694 | | | | 58,062 | |
| Personnel Services Expenses | | | ... | | | ... | | | | ... | |
| Other Operating Expenses | | | 29,287 | | | 30,530 | | | | 28,787 | |
| Grants and Subsidies | | | ... | | | ... | | | | ... | |
| Appropriation Expense | | | ... | | | ... | | | | ... | |
| Depreciation and Amortisation | | | 2,692 | | | 2,696 | | | | 2,564 | |
| Finance Costs | | | 194 | | | 175 | | | | 164 | |
| Other Expenses | | | ... | | | ... | | | | ... | |
| **TOTAL EXPENSES EXCLUDING LOSSES** | | | **82,460** | | | **84,095** | | | | **89,577** | |
| **Revenue** | | |  | | |  | | | |  | |
| Appropriation Revenue | | | 0 | | | ... | | | | 0 | |
| Funding Distribution from Department | | | ... | | | ... | | | | ... | |
| Acceptance by Crown Entity of Employee Benefits and Other Liabilities | | | 57 | | | 57 | | | | 59 | |
| Transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Sales of Goods and Services | | | 78,766 | | | 81,054 | | | | 86,507 | |
| Grants and Contributions | | | ... | | | ... | | | | ... | |
| Investment Revenue | | | 203 | | | 570 | | | | 300 | |
| Retained Taxes, Fees and Fines | | | ... | | | ... | | | | ... | |
| Other Revenue | | | 1,644 | | | 1,472 | | | | 1,687 | |
| **Total Revenue** | | | **80,671** | | | **83,153** | | | | **88,552** | |
| Gain/(Loss) on Disposal of Non Current Assets | | | ... | | | 0 | | | | ... | |
| Other Gains/(Losses) | | | ... | | | ... | | | | ... | |
| **Net Result** | | | **(1,789)** | | | **(941)** | | | | **(1,025)** | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Balance Sheet |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Assets** | | |  | | |  | | | |  | |
| **Current Assets** | | |  | | |  | | | |  | |
| Cash Assets | | | 12,613 | | | 14,267 | | | | 14,037 | |
| Taxes Receivable | | | ... | | | ... | | | | ... | |
| Receivables | | | 7,765 | | | 7,259 | | | | 6,117 | |
| Contract Assets | | | ... | | | ... | | | | ... | |
| Inventories | | | ... | | | ... | | | | ... | |
| Financial Assets at Fair Value | | | ... | | | ... | | | | ... | |
| Other Financial Assets | | | ... | | | ... | | | | ... | |
| Other | | | 9,159 | | | 9,159 | | | | 10,933 | |
| Assets Held For Sale | | | ... | | | ... | | | | ... | |
| **Total Current Assets** | | | **29,536** | | | **30,685** | | | | **31,088** | |
| **Non Current Assets** | | |  | | |  | | | |  | |
| Taxes Receivable | | | ... | | | ... | | | | ... | |
| Receivables | | | ... | | | ... | | | | ... | |
| Contract Assets | | | ... | | | ... | | | | ... | |
| Inventories | | | ... | | | ... | | | | ... | |
| Financial Assets at Fair Value | | | ... | | | ... | | | | ... | |
| Equity Investments | | | ... | | | ... | | | | ... | |
| Property, Plant and Equipment - | | |  | | |  | | | |  | |
| Land and Building | | | ... | | | ... | | | | ... | |
| Plant and Equipment | | | 3,510 | | | 3,510 | | | | 3,340 | |
| Infrastructure Systems | | | ... | | | ... | | | | ... | |
| Investment Properties | | | ... | | | ... | | | | ... | |
| Right of Use Assets | | | 7,720 | | | 7,720 | | | | 6,202 | |
| Intangibles | | | 2,116 | | | 2,116 | | | | 1,281 | |
| Other Assets | | | 790 | | | 790 | | | | 899 | |
| **Total Non Current Assets** | | | **14,136** | | | **14,136** | | | | **11,722** | |
| **Total Assets** | | | **43,673** | | | **44,822** | | | | **42,810** | |
| **Liabilities** | | |  | | |  | | | |  | |
| **Current Liabilities** | | |  | | |  | | | |  | |
| Taxes Payable | | | ... | | | ... | | | | ... | |
| Payables | | | 3,282 | | | 3,491 | | | | 4,256 | |
| Contract Liabilities | | | ... | | | ... | | | | ... | |
| Other Financial Liabilities at Fair Value | | | ... | | | ... | | | | ... | |
| Borrowings | | | 1,729 | | | 1,729 | | | | 1,760 | |
| Provisions | | | 12,634 | | | 12,634 | | | | 12,634 | |
| Other | | | 298 | | | 298 | | | | 137 | |
| Liabilities Associated with Assets Held for Sale | | | ... | | | ... | | | | ... | |
| **Total Current Liabilities** | | | **17,943** | | | **18,152** | | | | **18,787** | |
| **Non Current Liabilities** | | |  | | |  | | | |  | |
| Taxes Payable | | | ... | | | ... | | | | ... | |
| Payables | | | ... | | | ... | | | | ... | |
| Contract Liabilities | | | ... | | | ... | | | | ... | |
| Other Financial Liabilities at Fair Value | | | ... | | | ... | | | | ... | |
| Borrowings | | | 6,984 | | | 6,984 | | | | 5,362 | |
| Provisions | | | 1,630 | | | 1,630 | | | | 1,630 | |
| Other | | | ... | | | ... | | | | ... | |
| **Total Non Current Liabilities** | | | **8,614** | | | **8,614** | | | | **6,992** | |
| **Total Liabilities** | | | **26,557** | | | **26,766** | | | | **25,779** | |
| **Net Assets** | | | **17,116** | | | **18,056** | | | | **17,031** | |
| **Equity** | | |  | | |  | | | |  | |
| Accumulated Funds | | | 17,116 | | | 18,056 | | | | 17,031 | |
| Reserves | | | ... | | | ... | | | | ... | |
| Capital Equity | | | ... | | | ... | | | | ... | |
| **Total Equity** | | | **17,116** | | | **18,056** | | | | **17,031** | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cash Flow Statement |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Cash Flows From Operating Activities** | | |  | | |  | | | |  | |
| **Payments** | | |  | | |  | | | |  | |
| Employee Related | | | 50,171 | | | 50,637 | | | | 58,003 | |
| Personnel Services | | | ... | | | ... | | | | ... | |
| Grants and Subsidies | | | ... | | | ... | | | | ... | |
| Finance Costs | | | 175 | | | 175 | | | | 145 | |
| Equivalent Income Tax | | | ... | | | ... | | | | ... | |
| Other Payments | | | 29,080 | | | 31,135 | | | | 27,656 | |
| **Total Payments** | | | **79,427** | | | **81,947** | | | | **85,804** | |
| **Receipts** | | |  | | |  | | | |  | |
| Appropriation | | | 0 | | | ... | | | | 0 | |
| Funding Distribution from Department | | | ... | | | ... | | | | ... | |
| Cash reimbursements from the Crown Entity | | | ... | | | ... | | | | ... | |
| Sale Proceeds Transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Cash transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Sale of Goods and Services | | | 78,766 | | | 81,054 | | | | 86,209 | |
| Retained Taxes, Fees and Fines | | | ... | | | ... | | | | ... | |
| Interest Received | | | 203 | | | 570 | | | | 300 | |
| Grants and Contributions | | | ... | | | ... | | | | ... | |
| Other Receipts | | | 1,644 | | | 1,978 | | | | 2,829 | |
| **Total Receipts** | | | **80,614** | | | **83,602** | | | | **89,337** | |
| **Net Cash Flows From Operating Activities** | | | **1,187** | | | **1,654** | | | | **3,533** | |
| **Cash Flows From Investing Activities** | | |  | | |  | | | |  | |
| Proceeds from Sale of Property, Plant and Equipment | | | ... | | | 8 | | | | ... | |
| Purchases of Property, Plant and Equipment | | | (1,110) | | | (549) | | | | (1,110) | |
| Proceeds from Sale of Investments | | | ... | | | ... | | | | ... | |
| Purchases of Investments | | | ... | | | ... | | | | ... | |
| Advances Repayments Received | | | ... | | | ... | | | | ... | |
| Advances made | | | ... | | | ... | | | | ... | |
| Other Investing | | | (1,110) | | | (465) | | | | (1,110) | |
| **Net Cash Flows From Investing Activities** | | | **(2,220)** | | | **(1,006)** | | | | **(2,220)** | |
| **Cash Flows From Financing Activities** | | |  | | |  | | | |  | |
| Proceeds from Borrowings and Advances | | | ... | | | ... | | | | ... | |
| Repayment of Borrowings and Advances | | | (1,448) | | | (1,559) | | | | (1,543) | |
| Dividends Paid | | | ... | | | ... | | | | ... | |
| Other Financing | | | ... | | | ... | | | | ... | |
| Capital Appropriation - Equity Appropriation | | | ... | | | ... | | | | ... | |
| Cash Equity Injection to For-Profit Entities | | | ... | | | ... | | | | ... | |
| **Net Cash Flows From Financing Activities** | | | **(1,448)** | | | **(1,559)** | | | | **(1,543)** | |
| **Net Increase/(Decrease) in Cash** | | | **(2,481)** | | | **(910)** | | | | **(230)** | |
| Opening Cash and Cash Equivalents | | | 15,094 | | | 15,177 | | | | 14,267 | |
| Reclassification of Cash Equivalents | | | ... | | | ... | | | | ... | |
| Cash transferred in(out) as a Result of Administrative Restructuring | | | ... | | | ... | | | | ... | |
| **Closing Cash and Cash Equivalents** | | | **12,613** | | | **14,267** | | | | **14,037** | |

**Independent Commission Against Corruption**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Operating Statement |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Expenses Excluding Losses** | | |  | | |  | | | |  | |
| Operating Expenses - | | |  | | |  | | | |  | |
| Employee Related | | | 28,108 | | | 27,429 | | | | 28,843 | |
| Personnel Services Expenses | | | ... | | | ... | | | | ... | |
| Other Operating Expenses | | | 9,403 | | | 9,228 | | | | 11,029 | |
| Grants and Subsidies | | | ... | | | ... | | | | ... | |
| Appropriation Expense | | | ... | | | ... | | | | ... | |
| Depreciation and Amortisation | | | 3,508 | | | 3,508 | | | | 3,384 | |
| Finance Costs | | | 311 | | | 323 | | | | 81 | |
| Other Expenses | | | ... | | | ... | | | | ... | |
| **TOTAL EXPENSES EXCLUDING LOSSES** | | | **41,330** | | | **40,488** | | | | **43,337** | |
| **Revenue** | | |  | | |  | | | |  | |
| Appropriation Revenue | | | 42,422 | | | 40,222 | | | | 49,127 | |
| Funding Distribution from Department | | | ... | | | ... | | | | ... | |
| Acceptance by Crown Entity of Employee Benefits and Other Liabilities | | | 529 | | | 529 | | | | 547 | |
| Transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Sales of Goods and Services | | | ... | | | ... | | | | ... | |
| Grants and Contributions | | | 421 | | | 421 | | | | ... | |
| Investment Revenue | | | ... | | | ... | | | | ... | |
| Retained Taxes, Fees and Fines | | | ... | | | ... | | | | ... | |
| Other Revenue | | | 30 | | | 29 | | | | 31 | |
| **Total Revenue** | | | **43,401** | | | **41,201** | | | | **49,705** | |
| Gain/(Loss) on Disposal of Non Current Assets | | | ... | | | ... | | | | ... | |
| Other Gains/(Losses) | | | ... | | | ... | | | | ... | |
| **Net Result** | | | **2,071** | | | **713** | | | | **6,368** | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Balance Sheet |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Assets** | | |  | | |  | | | |  | |
| **Current Assets** | | |  | | |  | | | |  | |
| Cash Assets | | | 1,643 | | | 1,642 | | | | 2,944 | |
| Taxes Receivable | | | ... | | | ... | | | | ... | |
| Receivables | | | 1,088 | | | 1,088 | | | | 1,088 | |
| Contract Assets | | | ... | | | ... | | | | ... | |
| Inventories | | | ... | | | ... | | | | ... | |
| Financial Assets at Fair Value | | | ... | | | ... | | | | ... | |
| Other Financial Assets | | | ... | | | ... | | | | ... | |
| Other | | | ... | | | ... | | | | ... | |
| Assets Held For Sale | | | ... | | | ... | | | | ... | |
| **Total Current Assets** | | | **2,731** | | | **2,730** | | | | **4,032** | |
| **Non Current Assets** | | |  | | |  | | | |  | |
| Taxes Receivable | | | ... | | | ... | | | | ... | |
| Receivables | | | ... | | | ... | | | | ... | |
| Contract Assets | | | ... | | | ... | | | | ... | |
| Inventories | | | ... | | | ... | | | | ... | |
| Financial Assets at Fair Value | | | ... | | | ... | | | | ... | |
| Equity Investments | | | ... | | | ... | | | | ... | |
| Property, Plant and Equipment - | | |  | | |  | | | |  | |
| Land and Building | | | ... | | | ... | | | | ... | |
| Plant and Equipment | | | 2,483 | | | 1,982 | | | | 4,096 | |
| Infrastructure Systems | | | ... | | | ... | | | | ... | |
| Investment Properties | | | ... | | | ... | | | | ... | |
| Right of Use Assets | | | 5,401 | | | 2,655 | | | | 2,699 | |
| Intangibles | | | 1,595 | | | 870 | | | | 3,778 | |
| Other Assets | | | ... | | | ... | | | | ... | |
| **Total Non Current Assets** | | | **9,479** | | | **5,506** | | | | **10,572** | |
| **Total Assets** | | | **12,210** | | | **8,236** | | | | **14,604** | |
| **Liabilities** | | |  | | |  | | | |  | |
| **Current Liabilities** | | |  | | |  | | | |  | |
| Taxes Payable | | | ... | | | ... | | | | ... | |
| Payables | | | 787 | | | 786 | | | | 786 | |
| Contract Liabilities | | | ... | | | ... | | | | ... | |
| Other Financial Liabilities at Fair Value | | | ... | | | ... | | | | ... | |
| Borrowings | | | 2,405 | | | 2,405 | | | | 2,405 | |
| Provisions | | | 2,910 | | | 2,910 | | | | 2,910 | |
| Other | | | ... | | | ... | | | | ... | |
| Liabilities Associated with Assets Held for Sale | | | ... | | | ... | | | | ... | |
| **Total Current Liabilities** | | | **6,102** | | | **6,101** | | | | **6,101** | |
| **Non Current Liabilities** | | |  | | |  | | | |  | |
| Taxes Payable | | | ... | | | ... | | | | ... | |
| Payables | | | ... | | | ... | | | | ... | |
| Contract Liabilities | | | ... | | | ... | | | | ... | |
| Other Financial Liabilities at Fair Value | | | ... | | | ... | | | | ... | |
| Borrowings | | | 4,509 | | | 1,895 | | | | 1,895 | |
| Provisions | | | 1,738 | | | 1,738 | | | | 1,738 | |
| Other | | | ... | | | ... | | | | ... | |
| **Total Non Current Liabilities** | | | **6,247** | | | **3,633** | | | | **3,633** | |
| **Total Liabilities** | | | **12,349** | | | **9,734** | | | | **9,734** | |
| **Net Assets** | | | **(139)** | | | **(1,497)** | | | | **4,871** | |
| **Equity** | | |  | | |  | | | |  | |
| Accumulated Funds | | | (139) | | | (1,497) | | | | 4,871 | |
| Reserves | | | ... | | | ... | | | | ... | |
| Capital Equity | | | ... | | | ... | | | | ... | |
| **Total Equity** | | | **(139)** | | | **(1,497)** | | | | **4,871** | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cash Flow Statement |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Cash Flows From Operating Activities** | | |  | | |  | | | |  | |
| **Payments** | | |  | | |  | | | |  | |
| Employee Related | | | 27,580 | | | 26,900 | | | | 28,296 | |
| Personnel Services | | | ... | | | ... | | | | ... | |
| Grants and Subsidies | | | ... | | | ... | | | | ... | |
| Finance Costs | | | 311 | | | 323 | | | | 81 | |
| Equivalent Income Tax | | | ... | | | ... | | | | ... | |
| Other Payments | | | 9,403 | | | 9,229 | | | | 11,029 | |
| **Total Payments** | | | **37,294** | | | **36,452** | | | | **39,406** | |
| **Receipts** | | |  | | |  | | | |  | |
| Appropriation | | | 42,422 | | | 40,222 | | | | 49,127 | |
| Funding Distribution from Department | | | ... | | | ... | | | | ... | |
| Cash reimbursements from the Crown Entity | | | ... | | | ... | | | | ... | |
| Sale Proceeds Transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Cash transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Sale of Goods and Services | | | ... | | | 3 | | | | ... | |
| Retained Taxes, Fees and Fines | | | ... | | | ... | | | | ... | |
| Interest Received | | | ... | | | ... | | | | ... | |
| Grants and Contributions | | | 421 | | | 421 | | | | ... | |
| Other Receipts | | | 30 | | | 26 | | | | 31 | |
| **Total Receipts** | | | **42,873** | | | **40,672** | | | | **49,158** | |
| **Net Cash Flows From Operating Activities** | | | **5,579** | | | **4,220** | | | | **9,752** | |
| **Cash Flows From Investing Activities** | | |  | | |  | | | |  | |
| Proceeds from Sale of Property, Plant and Equipment | | | ... | | | ... | | | | ... | |
| Purchases of Property, Plant and Equipment | | | (414) | | | (414) | | | | (2,400) | |
| Proceeds from Sale of Investments | | | ... | | | ... | | | | ... | |
| Purchases of Investments | | | ... | | | ... | | | | ... | |
| Advances Repayments Received | | | ... | | | ... | | | | ... | |
| Advances made | | | ... | | | ... | | | | ... | |
| Other Investing | | | (2,070) | | | (711) | | | | (3,835) | |
| **Net Cash Flows From Investing Activities** | | | **(2,484)** | | | **(1,125)** | | | | **(6,235)** | |
| **Cash Flows From Financing Activities** | | |  | | |  | | | |  | |
| Proceeds from Borrowings and Advances | | | ... | | | ... | | | | ... | |
| Repayment of Borrowings and Advances | | | (2,165) | | | (2,165) | | | | (2,215) | |
| Dividends Paid | | | ... | | | ... | | | | ... | |
| Other Financing | | | ... | | | ... | | | | ... | |
| Capital Appropriation - Equity Appropriation | | | ... | | | ... | | | | ... | |
| Cash Equity Injection to For-Profit Entities | | | ... | | | ... | | | | ... | |
| **Net Cash Flows From Financing Activities** | | | **(2,165)** | | | **(2,165)** | | | | **(2,215)** | |
| **Net Increase/(Decrease) in Cash** | | | **930** | | | **930** | | | | **1,302** | |
| Opening Cash and Cash Equivalents | | | 713 | | | 713 | | | | 1,642 | |
| Reclassification of Cash Equivalents | | | ... | | | ... | | | | ... | |
| Cash transferred in(out) as a Result of Administrative Restructuring | | | ... | | | ... | | | | ... | |
| **Closing Cash and Cash Equivalents** | | | **1,643** | | | **1,642** | | | | **2,944** | |

**Independent Pricing and Regulatory Tribunal**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Operating Statement |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Expenses Excluding Losses** | | |  | | |  | | | |  | |
| Operating Expenses - | | |  | | |  | | | |  | |
| Employee Related | | | 28,670 | | | 26,935 | | | | 33,866 | |
| Personnel Services Expenses | | | ... | | | ... | | | | ... | |
| Other Operating Expenses | | | 8,509 | | | 9,542 | | | | 11,273 | |
| Grants and Subsidies | | | ... | | | ... | | | | ... | |
| Appropriation Expense | | | ... | | | ... | | | | ... | |
| Depreciation and Amortisation | | | 460 | | | 367 | | | | 201 | |
| Finance Costs | | | ... | | | ... | | | | ... | |
| Other Expenses | | | ... | | | ... | | | | ... | |
| **TOTAL EXPENSES EXCLUDING LOSSES** | | | **37,639** | | | **36,844** | | | | **45,341** | |
| **Revenue** | | |  | | |  | | | |  | |
| Appropriation Revenue | | | 33,935 | | | 31,515 | | | | 43,435 | |
| Funding Distribution from Department | | | ... | | | ... | | | | ... | |
| Acceptance by Crown Entity of Employee Benefits and Other Liabilities | | | 334 | | | 913 | | | | 345 | |
| Transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Sales of Goods and Services | | | 1,516 | | | 3,577 | | | | 1,562 | |
| Grants and Contributions | | | ... | | | 29 | | | | ... | |
| Investment Revenue | | | ... | | | ... | | | | ... | |
| Retained Taxes, Fees and Fines | | | ... | | | ... | | | | ... | |
| Other Revenue | | | ... | | | 24 | | | | ... | |
| **Total Revenue** | | | **35,785** | | | **36,058** | | | | **45,343** | |
| Gain/(Loss) on Disposal of Non Current Assets | | | ... | | | ... | | | | ... | |
| Other Gains/(Losses) | | | ... | | | ... | | | | ... | |
| **Net Result** | | | **(1,854)** | | | **(786)** | | | | **2** | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Balance Sheet |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Assets** | | |  | | |  | | | |  | |
| **Current Assets** | | |  | | |  | | | |  | |
| Cash Assets | | | 5,788 | | | 6,987 | | | | 7,012 | |
| Taxes Receivable | | | ... | | | ... | | | | ... | |
| Receivables | | | 418 | | | 463 | | | | 463 | |
| Contract Assets | | | ... | | | ... | | | | ... | |
| Inventories | | | ... | | | ... | | | | ... | |
| Financial Assets at Fair Value | | | ... | | | ... | | | | ... | |
| Other Financial Assets | | | ... | | | ... | | | | ... | |
| Other | | | ... | | | ... | | | | ... | |
| Assets Held For Sale | | | ... | | | ... | | | | ... | |
| **Total Current Assets** | | | **6,206** | | | **7,450** | | | | **7,475** | |
| **Non Current Assets** | | |  | | |  | | | |  | |
| Taxes Receivable | | | ... | | | ... | | | | ... | |
| Receivables | | | ... | | | ... | | | | ... | |
| Contract Assets | | | ... | | | ... | | | | ... | |
| Inventories | | | ... | | | ... | | | | ... | |
| Financial Assets at Fair Value | | | ... | | | ... | | | | ... | |
| Equity Investments | | | ... | | | ... | | | | ... | |
| Property, Plant and Equipment - | | |  | | |  | | | |  | |
| Land and Building | | | ... | | | ... | | | | ... | |
| Plant and Equipment | | | 222 | | | 135 | | | | 135 | |
| Infrastructure Systems | | | ... | | | ... | | | | ... | |
| Investment Properties | | | ... | | | ... | | | | ... | |
| Right of Use Assets | | | ... | | | ... | | | | ... | |
| Intangibles | | | 21 | | | 21 | | | | ... | |
| Other Assets | | | ... | | | ... | | | | ... | |
| **Total Non Current Assets** | | | **243** | | | **156** | | | | **135** | |
| **Total Assets** | | | **6,449** | | | **7,606** | | | | **7,610** | |
| **Liabilities** | | |  | | |  | | | |  | |
| **Current Liabilities** | | |  | | |  | | | |  | |
| Taxes Payable | | | ... | | | ... | | | | ... | |
| Payables | | | 2,446 | | | 2,446 | | | | 2,446 | |
| Contract Liabilities | | | ... | | | ... | | | | ... | |
| Other Financial Liabilities at Fair Value | | | ... | | | ... | | | | ... | |
| Borrowings | | | ... | | | ... | | | | ... | |
| Provisions | | | 3,217 | | | 3,308 | | | | 3,308 | |
| Other | | | ... | | | ... | | | | ... | |
| Liabilities Associated with Assets Held for Sale | | | ... | | | ... | | | | ... | |
| **Total Current Liabilities** | | | **5,663** | | | **5,754** | | | | **5,754** | |
| **Non Current Liabilities** | | |  | | |  | | | |  | |
| Taxes Payable | | | ... | | | ... | | | | ... | |
| Payables | | | ... | | | ... | | | | ... | |
| Contract Liabilities | | | ... | | | ... | | | | ... | |
| Other Financial Liabilities at Fair Value | | | ... | | | ... | | | | ... | |
| Borrowings | | | ... | | | ... | | | | ... | |
| Provisions | | | 69 | | | 69 | | | | 69 | |
| Other | | | ... | | | ... | | | | ... | |
| **Total Non Current Liabilities** | | | **69** | | | **69** | | | | **69** | |
| **Total Liabilities** | | | **5,732** | | | **5,823** | | | | **5,823** | |
| **Net Assets** | | | **717** | | | **1,783** | | | | **1,787** | |
| **Equity** | | |  | | |  | | | |  | |
| Accumulated Funds | | | 717 | | | 1,783 | | | | 1,787 | |
| Reserves | | | ... | | | ... | | | | ... | |
| Capital Equity | | | ... | | | ... | | | | ... | |
| **Total Equity** | | | **717** | | | **1,783** | | | | **1,787** | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cash Flow Statement |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Cash Flows From Operating Activities** | | |  | | |  | | | |  | |
| **Payments** | | |  | | |  | | | |  | |
| Employee Related | | | 28,337 | | | 25,931 | | | | 33,521 | |
| Personnel Services | | | ... | | | ... | | | | ... | |
| Grants and Subsidies | | | ... | | | ... | | | | ... | |
| Finance Costs | | | ... | | | ... | | | | ... | |
| Equivalent Income Tax | | | ... | | | ... | | | | ... | |
| Other Payments | | | 8,509 | | | 9,587 | | | | 11,273 | |
| **Total Payments** | | | **36,845** | | | **35,518** | | | | **44,794** | |
| **Receipts** | | |  | | |  | | | |  | |
| Appropriation | | | 33,935 | | | 31,515 | | | | 43,435 | |
| Funding Distribution from Department | | | ... | | | ... | | | | ... | |
| Cash reimbursements from the Crown Entity | | | ... | | | ... | | | | ... | |
| Sale Proceeds Transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Cash transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Sale of Goods and Services | | | 1,516 | | | 3,577 | | | | 1,562 | |
| Retained Taxes, Fees and Fines | | | ... | | | ... | | | | ... | |
| Interest Received | | | ... | | | ... | | | | ... | |
| Grants and Contributions | | | ... | | | 29 | | | | ... | |
| Other Receipts | | | ... | | | 24 | | | | ... | |
| **Total Receipts** | | | **35,451** | | | **35,145** | | | | **44,997** | |
| **Net Cash Flows From Operating Activities** | | | **(1,394)** | | | **(373)** | | | | **203** | |
| **Cash Flows From Investing Activities** | | |  | | |  | | | |  | |
| Proceeds from Sale of Property, Plant and Equipment | | | ... | | | ... | | | | ... | |
| Purchases of Property, Plant and Equipment | | | (180) | | | ... | | | | (180) | |
| Proceeds from Sale of Investments | | | ... | | | ... | | | | ... | |
| Purchases of Investments | | | ... | | | ... | | | | ... | |
| Advances Repayments Received | | | ... | | | ... | | | | ... | |
| Advances made | | | ... | | | ... | | | | ... | |
| Other Investing | | | ... | | | ... | | | | ... | |
| **Net Cash Flows From Investing Activities** | | | **(180)** | | | **...** | | | | **(180)** | |
| **Cash Flows From Financing Activities** | | |  | | |  | | | |  | |
| Proceeds from Borrowings and Advances | | | ... | | | ... | | | | ... | |
| Repayment of Borrowings and Advances | | | ... | | | ... | | | | ... | |
| Dividends Paid | | | ... | | | ... | | | | ... | |
| Other Financing | | | 2 | | | ... | | | | 2 | |
| Capital Appropriation - Equity Appropriation | | | ... | | | ... | | | | ... | |
| Cash Equity Injection to For-Profit Entities | | | ... | | | ... | | | | ... | |
| **Net Cash Flows From Financing Activities** | | | **2** | | | **...** | | | | **2** | |
| **Net Increase/(Decrease) in Cash** | | | **(1,572)** | | | **(373)** | | | | **25** | |
| Opening Cash and Cash Equivalents | | | 7,360 | | | 7,360 | | | | 6,987 | |
| Reclassification of Cash Equivalents | | | ... | | | ... | | | | ... | |
| Cash transferred in(out) as a Result of Administrative Restructuring | | | ... | | | ... | | | | ... | |
| **Closing Cash and Cash Equivalents** | | | **5,788** | | | **6,987** | | | | **7,012** | |

**Law Enforcement Conduct Commission**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Operating Statement |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Expenses Excluding Losses** | | |  | | |  | | | |  | |
| Operating Expenses - | | |  | | |  | | | |  | |
| Employee Related | | | 20,670 | | | 19,043 | | | | 22,897 | |
| Personnel Services Expenses | | | ... | | | ... | | | | ... | |
| Other Operating Expenses | | | 2,903 | | | 3,667 | | | | 3,218 | |
| Grants and Subsidies | | | ... | | | ... | | | | ... | |
| Appropriation Expense | | | ... | | | ... | | | | ... | |
| Depreciation and Amortisation | | | 2,904 | | | 3,367 | | | | 3,383 | |
| Finance Costs | | | 17 | | | 19 | | | | 167 | |
| Other Expenses | | | ... | | | ... | | | | ... | |
| **TOTAL EXPENSES EXCLUDING LOSSES** | | | **26,494** | | | **26,096** | | | | **29,665** | |
| **Revenue** | | |  | | |  | | | |  | |
| Appropriation Revenue | | | 26,130 | | | 25,371 | | | | 28,748 | |
| Funding Distribution from Department | | | ... | | | ... | | | | ... | |
| Acceptance by Crown Entity of Employee Benefits and Other Liabilities | | | 734 | | | 684 | | | | 767 | |
| Transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Sales of Goods and Services | | | ... | | | ... | | | | ... | |
| Grants and Contributions | | | 70 | | | 70 | | | | ... | |
| Investment Revenue | | | ... | | | ... | | | | ... | |
| Retained Taxes, Fees and Fines | | | ... | | | ... | | | | ... | |
| Other Revenue | | | 54 | | | 54 | | | | 54 | |
| **Total Revenue** | | | **26,988** | | | **26,179** | | | | **29,569** | |
| Gain/(Loss) on Disposal of Non Current Assets | | | 15 | | | 50 | | | | 15 | |
| Other Gains/(Losses) | | | ... | | | (20) | | | | ... | |
| **Net Result** | | | **509** | | | **113** | | | | **(81)** | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Balance Sheet |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Assets** | | |  | | |  | | | |  | |
| **Current Assets** | | |  | | |  | | | |  | |
| Cash Assets | | | 362 | | | 360 | | | | 199 | |
| Taxes Receivable | | | ... | | | ... | | | | ... | |
| Receivables | | | 1,208 | | | 1,333 | | | | 1,240 | |
| Contract Assets | | | ... | | | ... | | | | ... | |
| Inventories | | | ... | | | ... | | | | ... | |
| Financial Assets at Fair Value | | | ... | | | ... | | | | ... | |
| Other Financial Assets | | | ... | | | ... | | | | ... | |
| Other | | | ... | | | ... | | | | ... | |
| Assets Held For Sale | | | ... | | | ... | | | | ... | |
| **Total Current Assets** | | | **1,570** | | | **1,693** | | | | **1,439** | |
| **Non Current Assets** | | |  | | |  | | | |  | |
| Taxes Receivable | | | ... | | | ... | | | | ... | |
| Receivables | | | ... | | | ... | | | | ... | |
| Contract Assets | | | ... | | | ... | | | | ... | |
| Inventories | | | ... | | | ... | | | | ... | |
| Financial Assets at Fair Value | | | ... | | | ... | | | | ... | |
| Equity Investments | | | ... | | | ... | | | | ... | |
| Property, Plant and Equipment - | | |  | | |  | | | |  | |
| Land and Building | | | 231 | | | 43 | | | | 17 | |
| Plant and Equipment | | | 1,972 | | | 2,322 | | | | 2,354 | |
| Infrastructure Systems | | | ... | | | ... | | | | ... | |
| Investment Properties | | | ... | | | ... | | | | ... | |
| Right of Use Assets | | | 210 | | | 10,729 | | | | 9,144 | |
| Intangibles | | | 1,359 | | | 864 | | | | 839 | |
| Other Assets | | | ... | | | ... | | | | ... | |
| **Total Non Current Assets** | | | **3,771** | | | **13,957** | | | | **12,353** | |
| **Total Assets** | | | **5,341** | | | **15,651** | | | | **13,793** | |
| **Liabilities** | | |  | | |  | | | |  | |
| **Current Liabilities** | | |  | | |  | | | |  | |
| Taxes Payable | | | ... | | | ... | | | | ... | |
| Payables | | | 506 | | | 507 | | | | 507 | |
| Contract Liabilities | | | ... | | | ... | | | | ... | |
| Other Financial Liabilities at Fair Value | | | ... | | | ... | | | | ... | |
| Borrowings | | | 66 | | | 1,849 | | | | 1,951 | |
| Provisions | | | 1,928 | | | 1,927 | | | | 1,927 | |
| Other | | | ... | | | ... | | | | ... | |
| Liabilities Associated with Assets Held for Sale | | | ... | | | ... | | | | ... | |
| **Total Current Liabilities** | | | **2,500** | | | **4,283** | | | | **4,385** | |
| **Non Current Liabilities** | | |  | | |  | | | |  | |
| Taxes Payable | | | ... | | | ... | | | | ... | |
| Payables | | | ... | | | ... | | | | ... | |
| Contract Liabilities | | | ... | | | ... | | | | ... | |
| Other Financial Liabilities at Fair Value | | | ... | | | ... | | | | ... | |
| Borrowings | | | (59) | | | 8,863 | | | | 6,984 | |
| Provisions | | | 661 | | | 661 | | | | 661 | |
| Other | | | ... | | | ... | | | | ... | |
| **Total Non Current Liabilities** | | | **602** | | | **9,524** | | | | **7,645** | |
| **Total Liabilities** | | | **3,102** | | | **13,808** | | | | **12,031** | |
| **Net Assets** | | | **2,239** | | | **1,843** | | | | **1,762** | |
| **Equity** | | |  | | |  | | | |  | |
| Accumulated Funds | | | 2,239 | | | 1,843 | | | | 1,762 | |
| Reserves | | | ... | | | ... | | | | ... | |
| Capital Equity | | | ... | | | ... | | | | ... | |
| **Total Equity** | | | **2,239** | | | **1,843** | | | | **1,762** | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cash Flow Statement |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Cash Flows From Operating Activities** | | |  | | |  | | | |  | |
| **Payments** | | |  | | |  | | | |  | |
| Employee Related | | | 19,936 | | | 18,311 | | | | 22,131 | |
| Personnel Services | | | ... | | | ... | | | | ... | |
| Grants and Subsidies | | | ... | | | ... | | | | ... | |
| Finance Costs | | | 17 | | | 19 | | | | 167 | |
| Equivalent Income Tax | | | ... | | | ... | | | | ... | |
| Other Payments | | | 2,810 | | | 3,699 | | | | 3,125 | |
| **Total Payments** | | | **22,763** | | | **22,029** | | | | **25,423** | |
| **Receipts** | | |  | | |  | | | |  | |
| Appropriation | | | 26,130 | | | 25,371 | | | | 28,748 | |
| Funding Distribution from Department | | | ... | | | ... | | | | ... | |
| Cash reimbursements from the Crown Entity | | | ... | | | ... | | | | ... | |
| Sale Proceeds Transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Cash transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Sale of Goods and Services | | | ... | | | ... | | | | ... | |
| Retained Taxes, Fees and Fines | | | ... | | | ... | | | | ... | |
| Interest Received | | | ... | | | ... | | | | ... | |
| Grants and Contributions | | | 70 | | | 70 | | | | ... | |
| Other Receipts | | | 54 | | | 54 | | | | 54 | |
| **Total Receipts** | | | **26,254** | | | **25,495** | | | | **28,803** | |
| **Net Cash Flows From Operating Activities** | | | **3,491** | | | **3,466** | | | | **3,380** | |
| **Cash Flows From Investing Activities** | | |  | | |  | | | |  | |
| Proceeds from Sale of Property, Plant and Equipment | | | 15 | | | 50 | | | | 15 | |
| Purchases of Property, Plant and Equipment | | | (700) | | | (1,000) | | | | (1,000) | |
| Proceeds from Sale of Investments | | | ... | | | ... | | | | ... | |
| Purchases of Investments | | | ... | | | ... | | | | ... | |
| Advances Repayments Received | | | ... | | | ... | | | | ... | |
| Advances made | | | ... | | | ... | | | | ... | |
| Other Investing | | | (400) | | | (100) | | | | (100) | |
| **Net Cash Flows From Investing Activities** | | | **(1,085)** | | | **(1,050)** | | | | **(1,085)** | |
| **Cash Flows From Financing Activities** | | |  | | |  | | | |  | |
| Proceeds from Borrowings and Advances | | | ... | | | ... | | | | ... | |
| Repayment of Borrowings and Advances | | | (2,391) | | | (2,403) | | | | (2,456) | |
| Dividends Paid | | | ... | | | ... | | | | ... | |
| Other Financing | | | ... | | | ... | | | | ... | |
| Capital Appropriation - Equity Appropriation | | | ... | | | ... | | | | ... | |
| Cash Equity Injection to For-Profit Entities | | | ... | | | ... | | | | ... | |
| **Net Cash Flows From Financing Activities** | | | **(2,391)** | | | **(2,403)** | | | | **(2,456)** | |
| **Net Increase/(Decrease) in Cash** | | | **15** | | | **13** | | | | **(161)** | |
| Opening Cash and Cash Equivalents | | | 347 | | | 347 | | | | 360 | |
| Reclassification of Cash Equivalents | | | ... | | | ... | | | | ... | |
| Cash transferred in(out) as a Result of Administrative Restructuring | | | ... | | | ... | | | | ... | |
| **Closing Cash and Cash Equivalents** | | | **362** | | | **360** | | | | **199** | |

**New South Wales Electoral Commission**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Operating Statement |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Expenses Excluding Losses** | | |  | | |  | | | |  | |
| Operating Expenses - | | |  | | |  | | | |  | |
| Employee Related | | | 80,497 | | | 73,273 | | | | 95,110 | |
| Personnel Services Expenses | | | ... | | | ... | | | | ... | |
| Other Operating Expenses | | | 23,960 | | | 14,222 | | | | 20,281 | |
| Grants and Subsidies | | | ... | | | ... | | | | ... | |
| Appropriation Expense | | | ... | | | ... | | | | ... | |
| Depreciation and Amortisation | | | 9,731 | | | 9,731 | | | | 10,875 | |
| Finance Costs | | | 638 | | | 638 | | | | 1,016 | |
| Other Expenses | | | 52,491 | | | 39,494 | | | | 71,746 | |
| **TOTAL EXPENSES EXCLUDING LOSSES** | | | **167,318** | | | **137,358** | | | | **199,028** | |
| **Revenue** | | |  | | |  | | | |  | |
| Appropriation Revenue | | | 167,812 | | | 132,032 | | | | 192,826 | |
| Funding Distribution from Department | | | ... | | | ... | | | | ... | |
| Acceptance by Crown Entity of Employee Benefits and Other Liabilities | | | 580 | | | 835 | | | | 600 | |
| Transfers to the Crown Entity | | | ... | | | ... | | | | (57,718) | |
| Sales of Goods and Services | | | 4,325 | | | 4,325 | | | | 57,299 | |
| Grants and Contributions | | | 4,950 | | | 5,350 | | | | 4,100 | |
| Investment Revenue | | | ... | | | ... | | | | ... | |
| Retained Taxes, Fees and Fines | | | ... | | | ... | | | | ... | |
| Other Revenue | | | 0 | | | ... | | | | 0 | |
| **Total Revenue** | | | **177,666** | | | **142,542** | | | | **197,107** | |
| Gain/(Loss) on Disposal of Non Current Assets | | | ... | | | 50 | | | | ... | |
| Other Gains/(Losses) | | | ... | | | ... | | | | ... | |
| **Net Result** | | | **10,348** | | | **5,234** | | | | **(1,921)** | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Balance Sheet |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Assets** | | |  | | |  | | | |  | |
| **Current Assets** | | |  | | |  | | | |  | |
| Cash Assets | | | 20,012 | | | 16,565 | | | | 12,139 | |
| Taxes Receivable | | | ... | | | ... | | | | ... | |
| Receivables | | | 5,337 | | | 13,333 | | | | 10,558 | |
| Contract Assets | | | 58 | | | 58 | | | | 58 | |
| Inventories | | | 145 | | | 145 | | | | 145 | |
| Financial Assets at Fair Value | | | ... | | | ... | | | | ... | |
| Other Financial Assets | | | ... | | | ... | | | | ... | |
| Other | | | ... | | | ... | | | | ... | |
| Assets Held For Sale | | | ... | | | ... | | | | ... | |
| **Total Current Assets** | | | **25,552** | | | **30,101** | | | | **22,900** | |
| **Non Current Assets** | | |  | | |  | | | |  | |
| Taxes Receivable | | | ... | | | ... | | | | ... | |
| Receivables | | | ... | | | ... | | | | ... | |
| Contract Assets | | | ... | | | ... | | | | ... | |
| Inventories | | | ... | | | ... | | | | ... | |
| Financial Assets at Fair Value | | | ... | | | ... | | | | ... | |
| Equity Investments | | | ... | | | ... | | | | ... | |
| Property, Plant and Equipment - | | |  | | |  | | | |  | |
| Land and Building | | | ... | | | ... | | | | ... | |
| Plant and Equipment | | | 773 | | | 693 | | | | 501 | |
| Infrastructure Systems | | | ... | | | ... | | | | ... | |
| Investment Properties | | | ... | | | ... | | | | ... | |
| Right of Use Assets | | | 20,311 | | | 20,392 | | | | 17,165 | |
| Intangibles | | | 34,275 | | | 24,611 | | | | 29,862 | |
| Other Assets | | | ... | | | ... | | | | ... | |
| **Total Non Current Assets** | | | **55,360** | | | **45,696** | | | | **47,528** | |
| **Total Assets** | | | **80,911** | | | **75,797** | | | | **70,428** | |
| **Liabilities** | | |  | | |  | | | |  | |
| **Current Liabilities** | | |  | | |  | | | |  | |
| Taxes Payable | | | ... | | | ... | | | | ... | |
| Payables | | | 4,499 | | | 4,500 | | | | 4,500 | |
| Contract Liabilities | | | ... | | | ... | | | | ... | |
| Other Financial Liabilities at Fair Value | | | ... | | | ... | | | | ... | |
| Borrowings | | | 3,210 | | | 3,210 | | | | 2,991 | |
| Provisions | | | 5,063 | | | 5,064 | | | | 5,064 | |
| Other | | | 1 | | | ... | | | | ... | |
| Liabilities Associated with Assets Held for Sale | | | ... | | | ... | | | | ... | |
| **Total Current Liabilities** | | | **12,774** | | | **12,774** | | | | **12,555** | |
| **Non Current Liabilities** | | |  | | |  | | | |  | |
| Taxes Payable | | | ... | | | ... | | | | ... | |
| Payables | | | ... | | | ... | | | | ... | |
| Contract Liabilities | | | ... | | | ... | | | | ... | |
| Other Financial Liabilities at Fair Value | | | ... | | | ... | | | | ... | |
| Borrowings | | | 26,543 | | | 26,543 | | | | 23,314 | |
| Provisions | | | 685 | | | 685 | | | | 685 | |
| Other | | | ... | | | ... | | | | ... | |
| **Total Non Current Liabilities** | | | **27,229** | | | **27,228** | | | | **23,999** | |
| **Total Liabilities** | | | **40,003** | | | **40,002** | | | | **36,554** | |
| **Net Assets** | | | **40,909** | | | **35,795** | | | | **33,874** | |
| **Equity** | | |  | | |  | | | |  | |
| Accumulated Funds | | | 40,909 | | | 35,795 | | | | 33,874 | |
| Reserves | | | ... | | | ... | | | | ... | |
| Capital Equity | | | ... | | | ... | | | | ... | |
| **Total Equity** | | | **40,909** | | | **35,795** | | | | **33,874** | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cash Flow Statement |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Cash Flows From Operating Activities** | | |  | | |  | | | |  | |
| **Payments** | | |  | | |  | | | |  | |
| Employee Related | | | 79,917 | | | 72,437 | | | | 94,510 | |
| Personnel Services | | | ... | | | ... | | | | ... | |
| Grants and Subsidies | | | ... | | | ... | | | | ... | |
| Finance Costs | | | 638 | | | 638 | | | | 1,016 | |
| Equivalent Income Tax | | | ... | | | ... | | | | ... | |
| Other Payments | | | 67,852 | | | 61,716 | | | | 100,626 | |
| **Total Payments** | | | **148,407** | | | **134,792** | | | | **196,153** | |
| **Receipts** | | |  | | |  | | | |  | |
| Appropriation | | | 167,812 | | | 132,032 | | | | 192,826 | |
| Funding Distribution from Department | | | ... | | | ... | | | | ... | |
| Cash reimbursements from the Crown Entity | | | ... | | | ... | | | | ... | |
| Sale Proceeds Transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Cash transfers to the Crown Entity | | | ... | | | ... | | | | (57,718) | |
| Sale of Goods and Services | | | 4,325 | | | 1,554 | | | | 60,074 | |
| Retained Taxes, Fees and Fines | | | ... | | | ... | | | | ... | |
| Interest Received | | | ... | | | ... | | | | ... | |
| Grants and Contributions | | | 4,950 | | | 5,350 | | | | 4,100 | |
| Other Receipts | | | (11,375) | | | (0) | | | | 8,600 | |
| **Total Receipts** | | | **165,711** | | | **138,936** | | | | **207,882** | |
| **Net Cash Flows From Operating Activities** | | | **17,304** | | | **4,144** | | | | **11,729** | |
| **Cash Flows From Investing Activities** | | |  | | |  | | | |  | |
| Proceeds from Sale of Property, Plant and Equipment | | | ... | | | 50 | | | | ... | |
| Purchases of Property, Plant and Equipment | | | (142) | | | (154) | | | | (99) | |
| Proceeds from Sale of Investments | | | ... | | | ... | | | | ... | |
| Purchases of Investments | | | ... | | | ... | | | | ... | |
| Advances Repayments Received | | | ... | | | ... | | | | ... | |
| Advances made | | | ... | | | ... | | | | ... | |
| Other Investing | | | (16,525) | | | (6,861) | | | | (12,607) | |
| **Net Cash Flows From Investing Activities** | | | **(16,667)** | | | **(6,965)** | | | | **(12,706)** | |
| **Cash Flows From Financing Activities** | | |  | | |  | | | |  | |
| Proceeds from Borrowings and Advances | | | ... | | | ... | | | | ... | |
| Repayment of Borrowings and Advances | | | (3,683) | | | (3,672) | | | | (3,449) | |
| Dividends Paid | | | ... | | | ... | | | | ... | |
| Other Financing | | | ... | | | ... | | | | ... | |
| Capital Appropriation - Equity Appropriation | | | ... | | | ... | | | | ... | |
| Cash Equity Injection to For-Profit Entities | | | ... | | | ... | | | | ... | |
| **Net Cash Flows From Financing Activities** | | | **(3,683)** | | | **(3,672)** | | | | **(3,449)** | |
| **Net Increase/(Decrease) in Cash** | | | **(3,046)** | | | **(6,493)** | | | | **(4,426)** | |
| Opening Cash and Cash Equivalents | | | 23,058 | | | 23,058 | | | | 16,565 | |
| Reclassification of Cash Equivalents | | | ... | | | ... | | | | ... | |
| Cash transferred in(out) as a Result of Administrative Restructuring | | | ... | | | ... | | | | ... | |
| **Closing Cash and Cash Equivalents** | | | **20,012** | | | **16,565** | | | | **12,139** | |

**Ombudsman's Office**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Operating Statement |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Expenses Excluding Losses** | | |  | | |  | | | |  | |
| Operating Expenses - | | |  | | |  | | | |  | |
| Employee Related | | | 37,681 | | | 32,602 | | | | 40,835 | |
| Personnel Services Expenses | | | ... | | | ... | | | | ... | |
| Other Operating Expenses | | | 12,224 | | | 14,780 | | | | 11,515 | |
| Grants and Subsidies | | | ... | | | ... | | | | ... | |
| Appropriation Expense | | | ... | | | ... | | | | ... | |
| Depreciation and Amortisation | | | 3,828 | | | 3,247 | | | | 4,337 | |
| Finance Costs | | | 56 | | | 66 | | | | 146 | |
| Other Expenses | | | ... | | | ... | | | | ... | |
| **TOTAL EXPENSES EXCLUDING LOSSES** | | | **53,789** | | | **50,696** | | | | **56,833** | |
| **Revenue** | | |  | | |  | | | |  | |
| Appropriation Revenue | | | 52,878 | | | 50,290 | | | | 54,571 | |
| Funding Distribution from Department | | | ... | | | ... | | | | ... | |
| Acceptance by Crown Entity of Employee Benefits and Other Liabilities | | | 1,055 | | | 715 | | | | 1,092 | |
| Transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Sales of Goods and Services | | | 595 | | | 680 | | | | 720 | |
| Grants and Contributions | | | ... | | | ... | | | | ... | |
| Investment Revenue | | | ... | | | ... | | | | ... | |
| Retained Taxes, Fees and Fines | | | ... | | | ... | | | | ... | |
| Other Revenue | | | 0 | | | 25 | | | | 0 | |
| **Total Revenue** | | | **54,529** | | | **51,710** | | | | **56,383** | |
| Gain/(Loss) on Disposal of Non Current Assets | | | ... | | | ... | | | | ... | |
| Other Gains/(Losses) | | | ... | | | (1) | | | | ... | |
| **Net Result** | | | **740** | | | **1,013** | | | | **(450)** | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Balance Sheet |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Assets** | | |  | | |  | | | |  | |
| **Current Assets** | | |  | | |  | | | |  | |
| Cash Assets | | | 4,562 | | | 4,666 | | | | 5,675 | |
| Taxes Receivable | | | ... | | | ... | | | | ... | |
| Receivables | | | 1,250 | | | 1,250 | | | | 500 | |
| Contract Assets | | | ... | | | ... | | | | ... | |
| Inventories | | | ... | | | ... | | | | ... | |
| Financial Assets at Fair Value | | | ... | | | ... | | | | ... | |
| Other Financial Assets | | | ... | | | ... | | | | ... | |
| Other | | | ... | | | ... | | | | ... | |
| Assets Held For Sale | | | ... | | | ... | | | | ... | |
| **Total Current Assets** | | | **5,812** | | | **5,916** | | | | **6,175** | |
| **Non Current Assets** | | |  | | |  | | | |  | |
| Taxes Receivable | | | ... | | | ... | | | | ... | |
| Receivables | | | ... | | | ... | | | | ... | |
| Contract Assets | | | ... | | | ... | | | | ... | |
| Inventories | | | ... | | | ... | | | | ... | |
| Financial Assets at Fair Value | | | ... | | | ... | | | | ... | |
| Equity Investments | | | ... | | | ... | | | | ... | |
| Property, Plant and Equipment - | | |  | | |  | | | |  | |
| Land and Building | | | ... | | | ... | | | | 1,898 | |
| Plant and Equipment | | | 924 | | | 1,145 | | | | 925 | |
| Infrastructure Systems | | | ... | | | ... | | | | ... | |
| Investment Properties | | | ... | | | ... | | | | ... | |
| Right of Use Assets | | | 685 | | | 704 | | | | 1,836 | |
| Intangibles | | | 2,090 | | | 2,018 | | | | 1,872 | |
| Other Assets | | | ... | | | ... | | | | ... | |
| **Total Non Current Assets** | | | **3,698** | | | **3,868** | | | | **6,532** | |
| **Total Assets** | | | **9,510** | | | **9,784** | | | | **12,707** | |
| **Liabilities** | | |  | | |  | | | |  | |
| **Current Liabilities** | | |  | | |  | | | |  | |
| Taxes Payable | | | ... | | | ... | | | | ... | |
| Payables | | | 1,721 | | | 1,721 | | | | 2,471 | |
| Contract Liabilities | | | 72 | | | 72 | | | | 72 | |
| Other Financial Liabilities at Fair Value | | | ... | | | ... | | | | ... | |
| Borrowings | | | 806 | | | 806 | | | | 1,837 | |
| Provisions | | | 2,493 | | | 2,493 | | | | 3,593 | |
| Other | | | ... | | | ... | | | | ... | |
| Liabilities Associated with Assets Held for Sale | | | ... | | | ... | | | | ... | |
| **Total Current Liabilities** | | | **5,093** | | | **5,093** | | | | **7,974** | |
| **Non Current Liabilities** | | |  | | |  | | | |  | |
| Taxes Payable | | | ... | | | ... | | | | ... | |
| Payables | | | ... | | | ... | | | | ... | |
| Contract Liabilities | | | ... | | | ... | | | | ... | |
| Other Financial Liabilities at Fair Value | | | ... | | | ... | | | | ... | |
| Borrowings | | | 0 | | | ... | | | | ... | |
| Provisions | | | 1,011 | | | 1,012 | | | | 1,504 | |
| Other | | | ... | | | ... | | | | ... | |
| **Total Non Current Liabilities** | | | **1,012** | | | **1,012** | | | | **1,504** | |
| **Total Liabilities** | | | **6,104** | | | **6,105** | | | | **9,478** | |
| **Net Assets** | | | **3,406** | | | **3,679** | | | | **3,230** | |
| **Equity** | | |  | | |  | | | |  | |
| Accumulated Funds | | | 3,406 | | | 3,679 | | | | 3,230 | |
| Reserves | | | ... | | | ... | | | | ... | |
| Capital Equity | | | ... | | | ... | | | | ... | |
| **Total Equity** | | | **3,406** | | | **3,679** | | | | **3,230** | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cash Flow Statement |  | | |  | | |  | | | |
|  | | 2023-24 | | | | | | 2024-25 | | | | |
|  | | Budget | | | Revised | | | | Budget | | | |
|  | | $000 | | | $000 | | | | $000 | | | |
| **Cash Flows From Operating Activities** | | |  | | |  | | | |  | |
| **Payments** | | |  | | |  | | | |  | |
| Employee Related | | | 36,626 | | | 31,887 | | | | 38,328 | |
| Personnel Services | | | ... | | | ... | | | | ... | |
| Grants and Subsidies | | | ... | | | ... | | | | ... | |
| Finance Costs | | | 51 | | | 51 | | | | 107 | |
| Equivalent Income Tax | | | ... | | | ... | | | | ... | |
| Other Payments | | | 12,229 | | | 16,699 | | | | 10,055 | |
| **Total Payments** | | | **48,906** | | | **48,637** | | | | **48,489** | |
| **Receipts** | | |  | | |  | | | |  | |
| Appropriation | | | 52,878 | | | 50,290 | | | | 54,571 | |
| Funding Distribution from Department | | | ... | | | ... | | | | ... | |
| Cash reimbursements from the Crown Entity | | | ... | | | ... | | | | ... | |
| Sale Proceeds Transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Cash transfers to the Crown Entity | | | ... | | | ... | | | | ... | |
| Sale of Goods and Services | | | 595 | | | 680 | | | | 833 | |
| Retained Taxes, Fees and Fines | | | ... | | | ... | | | | ... | |
| Interest Received | | | ... | | | ... | | | | ... | |
| Grants and Contributions | | | ... | | | ... | | | | ... | |
| Other Receipts | | | 0 | | | 1,930 | | | | 6 | |
| **Total Receipts** | | | **53,474** | | | **52,899** | | | | **55,410** | |
| **Net Cash Flows From Operating Activities** | | | **4,568** | | | **4,262** | | | | **6,921** | |
| **Cash Flows From Investing Activities** | | |  | | |  | | | |  | |
| Proceeds from Sale of Property, Plant and Equipment | | | ... | | | ... | | | | ... | |
| Purchases of Property, Plant and Equipment | | | (210) | | | (444) | | | | (2,108) | |
| Proceeds from Sale of Investments | | | ... | | | ... | | | | ... | |
| Purchases of Investments | | | ... | | | ... | | | | ... | |
| Advances Repayments Received | | | ... | | | ... | | | | ... | |
| Advances made | | | ... | | | ... | | | | ... | |
| Other Investing | | | (1,558) | | | (914) | | | | (700) | |
| **Net Cash Flows From Investing Activities** | | | **(1,768)** | | | **(1,358)** | | | | **(2,808)** | |
| **Cash Flows From Financing Activities** | | |  | | |  | | | |  | |
| Proceeds from Borrowings and Advances | | | ... | | | ... | | | | ... | |
| Repayment of Borrowings and Advances | | | (3,148) | | | (3,148) | | | | (3,104) | |
| Dividends Paid | | | ... | | | ... | | | | ... | |
| Other Financing | | | ... | | | ... | | | | ... | |
| Capital Appropriation - Equity Appropriation | | | ... | | | ... | | | | ... | |
| Cash Equity Injection to For-Profit Entities | | | ... | | | ... | | | | ... | |
| **Net Cash Flows From Financing Activities** | | | **(3,148)** | | | **(3,148)** | | | | **(3,104)** | |
| **Net Increase/(Decrease) in Cash** | | | **(348)** | | | **(244)** | | | | **1,009** | |
| Opening Cash and Cash Equivalents | | | 4,910 | | | 4,910 | | | | 4,666 | |
| Reclassification of Cash Equivalents | | | ... | | | ... | | | | ... | |
| Cash transferred in(out) as a Result of Administrative Restructuring | | | ... | | | ... | | | | ... | |
| **Closing Cash and Cash Equivalents** | | | **4,562** | | | **4,666** | | | | **5,675** | |