



Appendices

Appendix 1 – Sitting days statistics

Financial year	No. of sitting days	Number of hours *	Avg hours per day*	Sittings after 10 pm	Avg time of rising Tuesday	Avg time of rising Wed/Thurs
1988-89	10	55	6	1	6.12 pm	4.12 pm
1989-90	54	353	7	8	9 pm	5.10 pm
1990-91	49	338	7	8	9 pm	5.45 pm
1991-92	48	354	7	12	10 pm	5.42 pm
1992-93	51	356	7	10	9.55 pm	6.48 pm
1993-94	46	324	7	5	9.36 pm	5.30 pm
1994-95	34	249	7	5	9.32 pm	5.42 pm
1995-96	45	314	7	2	Average time of rising 5.33 pm	
1996-97	39	315	8	3	6.34 pm	
1997-98	34	278	8	1	6.32 pm	
1998-99	40	317	8	6	6.43 pm	
1999-00	41	344	8	8	7.11 pm	
2000-01	37	306	8	9	6.46 pm	
2001-02	34	275	9	4	6.22 pm	
2002-03	40	346	9	10	7.08 pm	
2003-04	43	414	10	16	8.08 pm	
2004-05	36	290	8	5	6.38 pm	
2005-06	41	312	8	2	6.04pm	

* Includes time expended in suspensions and meal breaks

Appendix 2 – Proceedings

Financial year	Sittings – Adjournment debate	Sittings – no Adjournment debate	Petitions presented and referred to Ministers	Votes	Closure of questions agreed to	Matters of public importance discussed
1988-89	6	4	2	4	1	4
1989-90	37	17	31	127	16	25
1990-91	38	11	23	108	18	30
1991-92	30	18	33	119	21	28
1992-93	32	19	34	137	4	41
1993-94	20	26	10	49	-	25
1994-95	21	13	11	57	1	18
1995-96	29	16	46	96	3	10
1996-97	31	8	36	100	-	10
1997-98	24	10	25	76	1	10
1998-99	29	11	20	88	1	10
1999-00	35	6	14	118	2	4
2000-01	18	19	6	128	-	4
2001-02	26	8	23	65	3	15
2002-03	27	13	23	84	0	12
2003-04	39	4	34	132	-	25
2004-05	32	4	6	86	6	20
2005-06	39	2	13	95	7	24

Appendix 3 – Bills statistics and amendments

Bills

	Executive	Private Members' Business	Total
Introduced	47	11	58
Discharged	-	-	-
Withdrawn	-	-	-
Not agreed in principle	-	8	8
Passed	60	3	63
Amended	22	1	23
Still before the Assembly	10	5	15

Amendments

Year	Number of Amendments		
	Motions	Bills	Total
Feb-June 2001	-	-	427
2002-2002	-	-	488
2002-2003	-	-	472
2003-2004	47	487	534
2004-2005	46	389	435
2005-2006	47	425	472

Appendix 4 – Bills presented statistics

Financial Year	Executive	Private Members	Total
1988-89	9	1	10
1989-90	48	11	59
1990-91	71	15	86
1991-92	106	26	132
1992-93	95	25	120
1993-94	94	15	109
1994-95	72	14	86
1995-96	77	15	92
1996-97	91	22	113
1997-98	108	26	134
1998-99	70*	31	101
1999-00	102*	33	135
2000-01	87	24	111
2001-02	47	22	69
2002-03	67	26	93
2003-04	79	27	106
2004-05	64	11	75
2006-06	47	11	58

* In 1998, Assembly standing orders were amended to make provision for Executive Members' business. At the conclusion of the Fourth Assembly, this provision lapsed. The figures include 2 and 4 bills presented by Executive Members in 1998 and 1999, respectively

Appendix 5 – Questions with and without notice statistics

Financial year	Questions on notice	Questions without notice	Supplementary questions asked	Avg No. asked per sitting day *
1988/89	9	131	34	17.4
1989-90	187	684	207	16.5
1990-91	241	685	176	14.5
1991-92	448	490	188	14
1992-93	582	510	163	13.2
1993-94	520	407	173	12.6
1994-95	247	376	206	17
1995-96	210	514	371	19.7
1996-97	163	398	293	17.7
1997-98	68	363	284	11
1998-99	141	352	327	17
1999-00	108	406	332	18
2000-01	122	352	278	17
2001-02	268	370	302	19.7
2002-03	575	425	330	18.8
2003-04	820	410	347	17.6
2004-05	608	356	283	17.8
2005-06	712	399	314	17.4

* Includes supplementary questions

Appendix 6 – Sixth assembly committees

Standing Committees

Six standing committees were formed on 7 December 2004. The details of all standing committees are listed below. Apart from the reports presented, committees also tabled seven statements pursuant to Standing Order 246A, six by the Public Accounts Committee and one by the Planning and Environment Committee. Where possible a government response date to each report is provided.

Standing Committee on Administration and Procedure

Membership

Mr Wayne Berry, Speaker and Chair
Ms Karin MacDonald
Mrs Jacqui Burke (until 6 June 2006)
Dr Deb Foskey
Mrs Vicki Dunne (from 6 June 2006)

Secretary: Mr Tom Duncan

Terms of Reference

1. Inquire into and report on, as appropriate:
 - a. the Assembly's annual estimates of expenditure;
 - b. the practices and procedure of the Assembly; and
 - c. the standing orders of the Assembly;
2. Advise the Speaker on:
 - a. Members' entitlements including facilities and services;
 - b. the operation of the transcription service (Hansard);
 - c. the availability to the public of Assembly documents;
 - d. the operation of the Assembly library; and
3. Arrange the order of private Members' business and Assembly business.

Current inquiry

On 7 June 2005, the Committee resolved to undertake an inquiry into the standing orders, based on the Committee's discussion paper which was presented to the Assembly on 26 August 2004

Standing Committee on Education, Training and Young People

Membership

Ms Mary Porter, Chair

Mr Mick Gentleman, Deputy Chair

Mrs Vicki Dunne

Secretary: Dr Sandra Lilburn

Terms of Reference

The committee has been established to examine matters related to early childhood education and care, primary, secondary, post secondary and tertiary education and vocational training, non-government education, youth and family services, technology, arts and culture, sport and recreation.

The Committee's current inquiries are:

- restorative justice principles in youth settings, with particular reference to the development and implementation of programs in schools, youth services and youth justice settings [*referred 22 February 2005 and ongoing*];
- minimum voting age, with emphasis on 16 and 17 year olds [*referred 29 March 2006*]; and
- the responses of the vocational education and training sector to skill shortages in the ACT workforce [*self-referred 11 April 2006*].

Report presented

Report 3: Report on Inquiry into Restorative Justice Principles in Youth Settings – Interim Report
(*tabled 8 June 2006*)

Standing Committee on Health and Disability

Membership

Ms Karin MacDonald, Chair
Ms Mary Porter, Deputy Chair
Mrs Jacqui Burke

Secretary: Ms Ellie Eggerking

Terms of Reference

The Standing Committee on Health and Disability examines matters related to hospitals, community, public and mental health, health promotion and disease prevention disability matters, drug and substance misuse, targeted health programs and community services, including services for older persons and women, housing, poverty, and multicultural and indigenous affairs.

The committee has two current references:

- the current levels of access to safe, secure and affordable housing for people with mental illness [*self-referred 9 March 2005*]; and
- the relationship between the health and science sectors in the ACT, with particular reference to the communication between primary and tertiary health organisations and the medical research community in the ACT and government and industry assistance to medical research in the ACT [*self-referred 30 March 2005*].

Report presented:

Report 2: Report on Annual & Financial Reports 2004–2005 (*tabled 14 February 2006*).

Standing Committee on Legal Affairs

Membership

Mr Bill Stefaniak, Chair
 Ms Karin MacDonald, Deputy Chair
 Dr Deb Foskey

Secretary: Ms Robina Jaffray

Terms of Reference

The Standing Committee on Legal Affairs examines matters related to community and individual rights, consumer rights, courts, police and emergency services, corrections including a prison, governance and industrial relations, administrative law, civil liberties and human rights, censorship, company law, law and order, criminal law, consumer affairs and regulatory services. The Committee also performs the duties of a scrutiny of bills and subordinate legislation committee.

The Committee has adopted the following references:

- police powers of crowd control, with particular reference to current powers, any instances of misuse and guidelines around crowd control measures [*self-referred 24 February 2005*];
- sentencing in the criminal jurisdiction in the ACT, including an assessment of current sentencing statistics and an evaluation of any trends emerging from that data [*self-referred 24 February 2005*];
- the application of absolute and strict liability to offences in ACT legislation, with particular reference to:
 - the merit of making certain offences ones of absolute or strict liability; and
 - the criteria used to characterise an offence, or an element of an offence, as appropriate for absolute or strict liability (*referred 6 December 2005*); and
- Court Procedures (Protection of Public Participation) Amendment Bill 2005 (*referred 14 December 2005*).

Reports presented

Report 2: Report on Annual & Financial Reports 2004–2005 (*tabled 14 February 2006*)

Report 3: Report on Terrorism (Extraordinary Temporary Powers) Bill 2005 – Exposure Draft (*released 27 February 2006, tabled 7 March 2006*)(*government response tabled 30 March 2006*)

Standing Committee on Legal Affairs

(performing the duties of a Scrutiny of Bills and Subordinate Legislation Committee)

Membership

Mr Bill Stefaniak, Chair

Ms Karen MacDonald, Deputy Chair

Dr Deb Foskey

Secretary: Mr Max Kiermaier

Terms of Reference

To perform the duties of a scrutiny of bills and subordinate legislation committee and to examine matters related to community and individual rights, consumer rights, courts, police and emergency services, corrections including a prison, governance and industrial relations, administrative law, law and order, criminal law, consumer affairs and regulatory services.

The Standing Committee on Legal Affairs when performing the duties of a scrutiny of bills and subordinate legislation committee shall:

- a) consider whether any instrument of a legislative nature made under an Act which is subject to disallowance and or disapproval by the Assembly (including a regulation, rule or by-law):
 - is in accord with the general objects of the Act under which it is made;
 - unduly trespasses on rights previously established by law;
 - makes rights, liberties and /or obligations unduly dependent upon non-reviewable decisions; or
 - contains matters which in the opinion of the Committee should properly be dealt with in an Act of the Legislative Assembly;
- b) consider whether any explanatory statement or explanatory memorandum associated with legislation and any regulatory impact statement meets the technical or stylistic standards expected by the Committee;
- c) consider whether the clauses of bills introduced into the Assembly:
 - a. unduly trespass on personal rights and liberties;
 - b. make rights, liberties and/or obligations unduly dependent upon significantly defined administrative powers;

- c. make rights, liberties and/or obligations unduly dependent upon non-reviewable decision;
 - d. inappropriately delegate legislative powers; or
 - e. insufficiently subject the exercise of legislative power to parliamentary scrutiny;
- d) report to the Assembly on these or any related matter and if the Assembly is not sitting when the Committee is ready to report on bills and subordinate legislation, the Committee may send its report to the Speaker, or, in the absence of the Speaker, to the Deputy Speaker, who is authorised to give directions for its printing, publication and circulation.

Scrutiny Reports presented

- No. 13** (published 9 August 2005, tabled 16 August 2005)
- No. 14** (published 15 August 2005, tabled 16 August 2005)
- No. 15** (published 22 August 2005, tabled 23 August 2005)
- No. 16** (published 19 September 2005, tabled 20 September 2005)
- No. 17** (published 17 October 2005, tabled 18 October 2005)
- No. 18** (published 14 November 2005, tabled 15 November 2005)
- No. 19** (published 21 November 2005, tabled 22 November 2005)
- No. 20** (published 12 December 2005, tabled 13 December 2005)
- No. 21** (published 6 February 2006, tabled 14 February 2006)
- No. 22** (published 6 March 2006, tabled 7 March 2006)
- No. 23** (published 27 March 2006, tabled 28 March 2006)
- No. 24** (published 1 May 2006, tabled 2 May 2006)
- No. 25** (published 8 May 2006, tabled 9 May 2006)
- No. 26** (published 5 June 2006, tabled 6 June 2006)
- No. 27** (tabled 8 June 2006)

Standing Committee on Planning and Environment

Membership

Mr Mick Gentleman, Chair
 Mr Zed Seselja, Deputy Chair
 Ms Mary Porter

Secretary: Dr Hanna Jaireth

Terms of Reference

The Planning and Environment Committee examines matters related to planning, public works and land management, conservation and heritage, transport services, and environment and ecological sustainability.

The Committee has a responsibility under planning legislation to examine all draft variations. During the year the Committee reported on 8 draft variations and released one Issues Paper.

Current inquiries include:

- Namadgi National Park Draft Management Plan [*Referred pursuant to s 200(2) of the Land (Planning and Environment) Act 1991, 14 September 2005*];
- Draft Variation to the Territory Plan No. 257—Suburb of Crace Gungahlin Referred by s 25 of the Land (Planning and Environment) Act 1991, 6 February 2006;
- Inquiry into the ACT as a UNESCO Biosphere Reserve [*self-referred 14 March 2006*];
- Draft Variation to the Territory Plan No. 259—Woden Town Centre [*Referred pursuant to s 25 of the Land (Planning and Environment) Act 1991, 12 April 2006*];
- Exposure draft of the Planning and Development Bill 2006 (*self-referred 13 July 2006*); and
- Draft Variation to the Territory Plan No 262—Changes to the Residential Core Area for Narrabundah [*Referred pursuant to s 25 of the Land (Planning and Environment) Act 1991, 6 February 2006*].

Reports presented

Report 11: Draft Variation to the Territory Plan No 258—Belconnen Labor Club: Section 48 Belconnen (*released 7 July 2005, tabled 16 August 2005*)(*government response 16 August 2005*)

- Report 12:** Draft Variation to the Territory Plan No 255—Commercial C, Precinct Rationalisation Mawson (Southlands) Group Centre and Minor Corrections to Part D Definition of Terms (*released 7 July 2005, tabled 16 August 2005*)(*government response 16 August 2005*)
- Report 13:** *Draft Variation to the Territory Plan No. 229—Supportive Housing and Adaptable Housing -Provisions and Other Minor Amendments (released 29 July 2005, tabled 16 August 2005)*
- Report 14:** Draft Variation to the Territory Plan No 214—Village of Hall (*released August 2005, tabled 16 August 2005*) (*government response 22 September 2005*)
- Report 15:** Draft Variation to the Territory Plan No 238—Macquarie Hotel Redevelopment Section 27 Barton (*released 6 September 2005, tabled 20 September 2005*) (*government response 30 March 2006*)
- Report 16:** Report on the Sustainability and Bushfire Recovery Conference, 28–30 September 2005 (*tabled 15 November 2005*)
- Report 17:** Wildlife Corridors and DV231—East Gungahlin Suburbs of Kenny and Throsby and Goorooyarroo Nature (*tabled 22 November 2005*) (*government response 6 June 2006*)
- Report 18:** Variation to the Territory Plan No. 165—Open Network Space Project (*tabled 22 November 2005*)(*government response 30 March 2006*)
- Report 19:** Report on Annual and Financial Reports 2004–2005 (*tabled 13 December 2005*)
- Report 20:** Draft Variation to the Territory Plan No. 256—Kingston Group Centre part Section 22 (*tabled 6 June 2006*)

Standing Committee on Public Accounts

Membership

Mr Richard Mulcahy, Chair
Dr Deb Foskey, Deputy Chair
Ms Karin MacDonald

Secretary: Ms Andrea Cullen

Terms of Reference

The Standing Committee on Public Accounts has specific responsibility to:

1. examine the accounts of the receipts and expenditure of the Australian Capital Territory and its authorities;
2. examine all reports of the Auditor-General which have been presented to the Assembly;
3. report to the Assembly any items or matters in those accounts, statements and reports, or any circumstances connected with them, to which the Committee is of the opinion that the attention of the Assembly should be directed;
4. inquire into any question in connection with the public accounts which is referred to it by the Assembly and to report to the Assembly on that question; and
5. examine matters relating to economic and business development, small business, tourism, market and regulatory reform, public sector management, taxation and revenue and sustainability.

Current inquiries include:

- Review of Auditor-General's Report No 8 of 2004—Waiting lists for elective surgery and medical treatment (*referred 7 December 2004*);
- Review of Auditor-General's Review Report of April 2005: Office of Special Adviser, Council of Australian Governments & Intergovernmental Relations (OSA) (*referred 7 April 2005*);
- Review of Auditor-General's Report No 4 of 2005—Courts Administration (*referred 21 September 2005*); and
- Land valuation in the ACT [*self-referred 7 December 2005*].

Reports presented

- Report 3:** Report on 2003–2004 Annual and Financial Reports (tabled 25 August 2005)(government response tabled 15 December 2005)
- Report 4:** Review of Auditor-General’s Report No 10 of 2004: 2003–2004 Financial Audits (tabled 24 November 2005)(government response tabled 14 February 2006)
- Report 5:** Report on Annual and Financial Reports 2004–2005 (tabled 30 March 2006)

Select Committees

Select Committee on Working Families

Membership

Mr Mick Gentleman, Chair

Ms Mary Porter, Deputy Chair

Ms Jacqui Burke

Secretary: Ms Ellie Eggerking

Terms of Reference

The terms of reference for the Select Committee on Working Families in the ACT are:

1. to examine the effect on working families in relation to health costs, effects of industrial relations changes, adjustments by the Commonwealth Grants Commission and the allocation of funds by the Commonwealth, impacts on current or potential ACT legislation by the Commonwealth and any other related matter.

Report presented

Report 1: Interim Report (*tabled 28 March 2006*) (*government response tabled 8 June 2006*)

Select Committee on Estimates 2006-2007

Membership

Ms Mary Porter, Chair

Dr Deb Foskey, Deputy Chair

Mr Mick Gentleman

Ms Karin MacDonald

Mr Steve Pratt

Mr Brendan Smyth

Terms of Reference

To examine the expenditure proposals contained in the *Appropriation Bill 2006-07* and any revenue estimates proposed by the Government in the 2006-07 Budget.

Current inquiry

The Select Committee on Estimates 2006-2007 continues and will report in the next financial year.

Appendix 7 – Committee activity statistics

Overview of Committee Statistics for 2005 - 06

Name of Committee	Committee meetings±	Public Hearings	Reports presented	SO 246A Statements	Statutory Appointments Considered
Administration and Procedure*	18	0	4	0	N/A
Education, Training and Young People	34	6	1	0	39
Health and Disability	30	7	1	0	77
Legal Affairs	32	8	2	0	20
Legal Affairs (performing the duties of a Scrutiny of Bills and Subordinate Legislation)*	16	0	15	1	N/A
Planning and Environment	39	6	10	1	18
Public Accounts	50	18	3	0	18
Select Committee on Estimates 2006-07	21	12	0	0	N/A
Select Committees on Working Families	25	4	1	0	N/A

* These committees are supported by the Chamber Support Office

Summary of Committee Statistics 1989 - 2006

Financial Year	Meetings ⁺	Meetings (supported by CSO)	Total number of meetings	Public hearings	Reports ⁺	Reports (produced by CSO)	Total Reports
1989-1990	165	45	210	57	18	11	29
1990-1991	185	54	239	45	16	24	40
1991-1992	90	29	119	23	12	12	24
1992-1993	141	52	193	34	18	28	46
1993-1994	144	48	192	53	3	31	34
1994-1995	126	37	163	36	16	18*	34*
1995-1996	113	48	161	61	12	25*	37*
1996-1997	129	40	169	59	11	21*	32
1997-1998	109	45	154	45	35	19	54
1998-1999	-	-	327	-	61	20*	81*
1999-2000	-	-	293	-	57	21	78*
2000-2001	-	-	228	-	41	15	56
2001-2002	-	-	126	-	38	19	57
2002-2003	230	38	268	81	31	19	50
2003-2004	222	41	263	62	40	20	60
2004-2005	152	35	152	38	27	20	47
2005-2006	231	34	265	61	18	15	33

+not including those serviced by Chamber support office

*indicates figure is derived from "reports, discussion papers and statements"

Outcome No 1 – the provision of high quality procedural advice, research, and business services leading to the effective functioning of the Assembly and its committees

Committee Office – overview

Consolidated Statistical Return	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
ACTIVITY - Type of meetings					
Total number of meetings	48	65	51	67	231
Number of private meetings	37	36	36	42	151
Number of public hearings	3	23	12	23	61
Number of site visits/study tours	8	6	3	2	19
Other kinds of meetings	0	0	0	0	0
Hours of meetings					
Hours of committee meetings [total]	60:07	103:51	77:49	117:23	359:50
Hours of private meetings	24:34	33:08	26:39	20:34	104:55
Hours of public hearings	5:03	48:52	44:37	94:14	192:46
Hours of site visits/study tours	30:30	21:51	6:33	3:15	62:09

Education, Training & Young People

Statistical Return	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
ACTIVITY - Type of meetings					
Total number of meetings	11	8	8	7	34
Number of private meetings	7	4	5	7	23
Number of public hearings	0	4	2	0	6
Number of site visits/study tours	4	0	1	0	5
Other kinds of meetings	0	0	0	0	0
Hours of meetings					
Hours of committee meetings [total]	20:27	14:57	11:29	2:58	49:51
Hours of private meetings	2:57	13:49	1:49	2:58	21:33
Hours of public hearings	0	1:08	5:20	0	6:28
Hours of site visits/study tours	17:30	0	4:20	0	21:50
Hours of other kinds of meetings	0	0	0	0	0
Inquiry outcomes					
Number of ongoing inquiries	N/A	N/A	N/A	N/A	3
Number of referrals	0	1	1	1	3
Number of reports presented	0	0	1	1	2
Number of statements made under S0246A	0	0	0	0	0
Number of statutory appointments considered	10	7	1	21	39
Number of questions on notice processed	N/A	N/A	N/A	N/A	N/A

Health & Disability Committee

Statistical Return	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
ACTIVITY - Type of meetings					
Total number of meetings	5	12	9	4	30
Number of private meetings	5	6	4	3	18
Number of public hearings	0	1	5	1	7
Number of site visits/study tours	0	5	0	0	5
Other kinds of meetings	0	0	0	0	0
Hours of meetings					
Hours of committee meetings [total]	2:37	34:24	16:15	2:23	55:39
Hours of private meetings	2:37	8:48	1:32	00:57	13:54
Hours of public hearings	0	7:00	14:43	1:26	23:09
Hours of site visits/study tours	0	18:36	0	0	18:36
Hours of other kinds of meetings					
Inquiry outcomes					
Number of ongoing inquiries	N/A	N/A	N/A	N/A	2
Number of referrals	0	1	0	0	1
Number of reports presented	0	0	1	0	1
Number of statements made under S0246A	0	0	0	0	0
Number of statutory appointments considered	2	12	29	34	77
Number of questions on notice processed	N/A	N/A	N/A	N/A	N/A

Legal Affairs Committee

Statistical Return	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
ACTIVITY – Type of meetings					
Total number of meetings	6	9	11	6	32
Number of private meetings	3	6	8	5	22
Number of public hearings	1	3	3	1	8
Number of site visits/study tours	2	0	0	0	2
Other kinds of meetings	0	0	0	0	0
Hours of meetings					
Hours of committee meetings [total]	14:08	10:13	33:24	5:30	63:15
Hours of private meetings	2:23	2:14	13:59	1:55	20:31
Hours of public hearings	1:45	7:59	19:25	3:35	32:44
Hours of site visits/study tours	10:00	0	0	0	10:00
Hours of other kinds of meetings					
Inquiry outcomes					
Number of ongoing inquiries	N/A	N/A	N/A	N/A	4
Number of referrals		3	0	0	3
Number of reports presented	0	0	2	0	2
Number of statements made under S0246A					
Number of statutory appointments considered	3	5	6	6	20
Number of questions on notice processed	N/A	N/A	N/A	N/A	N/A

Planning & Environment Committee

Statistical Return	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
ACTIVITY - Type of meetings					
Total number of meetings	11	12	5	11	39
Number of private meetings	9	8	5	6	28
Number of public hearings	0	3	0	3	6
Number of site visits/study tours	2	1	0	2	5
Other kinds of meetings	0	0	0	0	0
Hours of meetings					
Hours of committee meetings [total]	12:00	20:21	2:20	12:40	47:21
Hours of private meetings	9:00	3:36	2:20	4:40	19:36
Hours of public hearings	0	13:30	0	4:45	18:15
Hours of site visits/study tours	3:00	3:15	0	3:15	9:30
Hours of other kinds of meetings	0	0	0	0	0
Inquiry outcomes					
Number of ongoing inquiries	N/A	N/A	N/A	N/A	4
Number of referrals	1	1	2	1	5
Number of reports presented	5	4	0	1	10
Number of statements made under SO246A	0	0	0	1	1
Number of statutory appointments considered	0	11	5	0	18
Number of questions on notice processed	N/A	N/A	N/A	N/A	N/A

Public Accounts Committee

Statistical Return	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
ACTIVITY - Type of meetings					
Total number of meetings	11	15	11	13	50
Number of private meetings	9	7	7	7	30
Number of public hearings	2	8	2	6	18
Number of site visits/study tours	0	0	2	0	2
Other kinds of meetings	0	0	0	0	0
Hours of meetings					
Hours of committee meetings [total]	9:57	17:47	12:12	10:21	50:17
Hours of private meetings	6:39	3:43	4:50	3:42	18:54
Hours of public hearings	3:18	14:04	5:09	6:39	29:10
Hours of site visits/study tours	0	0	2:13	0	2:13
Hours of other kinds of meetings					
Inquiry outcomes					
Number of ongoing inquiries	N/A	N/A	N/A	N/A	5
Number of referrals	2	4	1	2	9
Number of reports presented	1	1	1	0	3
Number of statements made under SO246A	2	2	2	0	6
Number of statutory appointments considered	14	3	0	1	18
Number of questions on notice processed	N/A	N/A	N/A	N/A	N/A

Select Committee on Working Families

Statistical Return	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
ACTIVITY - Meetings					
Total number of meetings	4	9	7	5	25
Number of private meetings	4	5	7	5	21
Number of public hearings	0	4	0	0	4
Number of site visits/study tours	0	0	0	0	0
Other kinds of meetings	0	0	0	0	0
Hours of meetings					
Hours of committee meetings [total]	00:58	6:09	2:09	2:01	11:17
Hours of private meetings	00:58	00:58	2:09	2:01	6:06
Hours of public hearings	0	5:11	0	0	5:11
Hours of site visits/study tours	0	0	0	0	0
Hours of other kinds of meetings	0	0	0	0	0
Inquiry outcomes					
Number of ongoing inquiries	N/A	N/A	N/A	N/A	1
Number of referrals	N/A	N/A	N/A	N/A	N/A
Number of reports presented	0	0	1	0	1
Number of statements made under S0246A	0	0	0	0	0
Number of statutory appointments considered	N/A	N/A	N/A	N/A	N/A
Number of questions on notice processed	N/A	N/A	N/A	N/A	N/A

Select Committee on Estimates 2006-2007

Statistical Return	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
ACTIVITY - Meetings					
Total number of meetings	N/A	N/A	N/A	21	21
Number of private meetings	N/A	N/A	N/A	9	9
Number of public hearings	N/A	N/A	N/A	12	12
Number of site visits/study tours	N/A	N/A	N/A	0	0
Other kinds of meetings	N/A	N/A	N/A	0	0
Conferences / Seminars	N/A	N/A	N/A	0	0
Hours of meetings					
Hours of committee meetings [total]	N/A	N/A	N/A	82:10	82:10
Hours of private meetings	N/A	N/A	N/A	4:21	4:21
Hours of public hearings	N/A	N/A	N/A	77:49	77:49
Hours of site visits/study tours	N/A	N/A	N/A	0	0
Hours of other kinds of meetings	N/A	N/A	N/A	0	0
Inquiry outcomes					
Number of ongoing inquiries	N/A	N/A	N/A	N/A	1
Number of reports presented	N/A	N/A	N/A	0	0
Number of statements made under SO246A	N/A	N/A	N/A	0	0
Number of statutory appointments considered	N/A	N/A	N/A	N/A	N/A
Number of questions on notice processed					435

Appendix 8 – Committee Office – supplementary assistance

The College of Law Internship Program

The Committee Office is particularly proud of its relationship with the ANU College of Law's internship program, furthering the policy of enhanced relationships with the ACT and the ANU. The financial year saw five potential honours students undertake a research project, which not only counted as a unit towards their degree but also assisted with specific inquiries being undertaken by Assembly committees. The students who undertook the Assembly placement and a brief description of their projects follows.

Will Blythe [criminal law] [semester 2 2005]

Mr Blythe undertook research into sentencing information in the criminal jurisdiction of the ACT, specifically identifying the sources of information, the types of information available and compatibility between information sources.

Nicolette Pidcock [planning and environmental law] [semester 2 2005]

Ms Pidcock's project focussed on the actual and potential role of regional (i.e. NSW and local government) and ACT environment and planning legislation, advisory structures and processes in the ACT land planning system in relation to wildlife corridors for biodiversity conservation. Current relevant NSW and ACT legislation and policy documents were assessed and recommendations for reform made.

Dilani Edirisuriya [human rights] [summer school term 2005- 06]

The referral of the ACT's terrorism legislation afforded Ms Edirisuriya the opportunity to undertake an assessment of the interaction of the *Human Rights Act 2004* (ACT) with the ACT Government's proposed terrorism (extraordinary temporary powers) legislation focusing on the issues of –

- proportionate and reasonable responses;
- s28 of the Human Rights Act and comparable provisions in other jurisdictions; and
- the detention of young people aged 18-25.

The project included a comparative analysis of counterpart preventative detention provisions in Australia, the United Kingdom (UK), Canada, Hong Kong (HK) and New Zealand (NZ), and assessed how these jurisdictions have dealt with the human rights implications of preventative detention orders.

Jonathon Kilpatrick, [judicial review in the ACT] [semester 1 2006]

Mr Kilpatrick's research project aimed to qualitatively assess third party appeal rights in judicial and merits review of development applications in the ACT. It considered relevant provisions of the current planning regime as well as proposed reforms to the ACT planning system. In particular, it scrutinised the "standing" requirements in both regimes. This involved addressing questions of access to review with regard to human rights under the *Human Rights Act 2004* (ACT) balanced against competing policy considerations, as well as a comparative examination alongside the UK framework for review.

Victoria Garrington [criminal law] [semester 1 2006]

Ms Garrington assisted the inquiry into Strict Liability Offences in the ACT, through undertaking research into:

- the merits of making certain offences ones of absolute or strict liability;
- the criteria used to characterise an offence, or an element of an offence, as appropriate for absolute or strict liability;
- the characterisation of offences in enactments over the last several years, both in the ACT and in other jurisdictions; and
- the development of appropriate criteria for characterising offences as strict liability offences.

Commonwealth Rehabilitation Service Vocational Rehabilitation Program

The Commonwealth Rehabilitation Service undertakes a placement program for people with disabilities or where a person is re-entering the workforce after a period of absence. The committee office generally contracts with the CRS to provide clients with general administrative experience, as well as providing opportunities for research.

The Office was very pleased to host two placements, Ms Elly Gallagher and Mr Terry Johnson, both with legal qualifications, for a period of approximately four weeks each in March and May 2006.

Ms Gallagher, while assisting with general administrative duties, undertook a significant research exercise into strategic litigation and its application in Australia. The research related directly to a bill currently referred to the Legal Affairs Committee by the Assembly, the Court Procedures (Protection of Public Participation) Amendment Bill 2005, introduced by Dr Deb Foskey.

Mr Johnson assisted with general administrative duties and provided specific support to the secretary of the Public Accounts Committee, as well as undertaking some research work for the Legal Affairs Committee.

The Office will be looking to further its relationship with the CRS in future years.

The GAA program

Ms Giselle Wansa, a GAA with DHCS, was placed with the Committee Office for 3 months in 2006 and assisted specifically with the Public Accounts Committee but also provided general administrative support to the Office.

Appendix 9 – Reception and exhibition room bookings

Reception room bookings	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
1998-1999	8	10	12	9	4	11	8	10	12	9	4	11	108
1999-2000	12	11	16	16	14	12	3	11	11	3	4	10	123
2000-2001	7	5	7	6	20	18	2	13	15	9	20	19	141
2001-2002	14	18	13	17	17	13	6	10	18	6	17	9	158
2002-2003	16	12	20	13	13	20	1	9	20	15	16	16	171
2003-2004	12	20	23	24	24	19	5	16	21	14	26	21	225
2004-2005	18	35	22	24	22	20	2	18	21	19	29	34	264
2005-2006	20	27	28	33	33	21	3	13	30	26	20	23	277
Exhibition Room Bookings	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
1998-1999	3	1	4	2	0	1	2	1	2	5	3	4	28
1999-2000	0	2	5	2	2	0	0	0	2	0	6	6	25
2000-2001	4	5	4	2	4	4	1	2	3	7	5	3	44
2001-2002	1	3	9	3	2	0	0	4	6	4	5	7	44
2002-2003	2	0	5	6	9	4	0	6	7	6	5	8	58
2003-2004	4	3	2	6	4	6	1	4	2	4	6	7	49
2004-2005	6	5	7	4	2	2	0	4	7	2	10	13	62
2005-2006	7	9	6	13	7	5	2	8	3	6	17	8	91
Total Bookings Reception and Exhibition Room by Year	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
1998-1999	11	11	16	11	4	12	10	11	14	14	7	15	136
1999-2000	12	13	21	18	16	12	3	11	13	3	10	16	148
2000-2001	11	10	11	8	24	22	3	15	18	16	25	22	185
2001-2002	15	21	22	20	19	13	6	14	24	10	22	16	202
2002-2003	18	12	25	19	22	24	1	15	27	21	21	24	229
2003-2004	16	23	25	30	28	25	6	20	23	18	32	28	274
2004-2005	24	40	29	28	24	22	2	22	28	21	39	47	326
2005-2006	27	36	34	46	40	26	5	21	33	32	37	31	368

Appendix 10 – Staffing profile

Classification	No.	Gender		Employment Status		Hours of Work	
		Male	Female	Perm.	Temp.	F/T	P/T
Clerk	1	1		1		1	
SOGA	1	1		1		1	
SOGB	7 ¹ (5.9)	5 (3.59)	2	5	2 (0.59)	5	2 (0.59)
SOGC	11 ²	1	10	11		11	
AS06	9 (4.76)	3 (0.82)	6 (3.94)	3	6 (1.76)	3	6 (1.76)
AS05	0						
AS04	5 (4.81)	2	3 (2.81)	5 (4.81)		4	1 (0.81)
AS03	5 (4.82)	1	4 (3.82)	4 (3.82)	1	3	2 (1.82)
AS02	6 (4.15)	5 (3.54)	1 (0.61)	2	4 (2.15)	2	4 (2.15)
ITO2	1 (0.8)	1 (0.8)		1 (0.8)			1 (0.8)
TO3	1	1		1		1	
Total	47 (38.93)	21 (15.75)	26 (23.18)	34 (33.43)	13 (5.5)	31	16 (7.93)
Total for previous year	43 (35.9)	18 (14.86)	25 (21.04)	29 (28.48)	14 (7.42)	28	15 (7.9)

Where part-time staff are included in the above figures, the figure in brackets represents the full time equivalent. Consistent with the Chief Minister’s Department’s Annual Report Directions, the above figures include only those casual staff who received a salary entitlement in the final pay period of the 2005-06 financial year.

However, it should be noted that other casual staff were employed throughout the year as Sessional Attendants and to assist with the production of Hansard.

¹ Includes one full time permanent male officer on long term paid leave

² Includes one full time permanent female officer on long term paid leave

Appendix 11 – External sources of labour and services

Name of Contractor	Amount of Expenditure	Description and Reason	Area of agency managing contract
Project Coordination Pty Ltd	\$345,796	Construction of a re-designed public entrance of the Assembly building. The figure shown is the amount of funds committed to this project – payment is being made progressively as works proceed.	Corporate Services
Berkeley Challenge (Spotless)	\$129,582	Cleaning of the Assembly Building	Corporate Services
Spotless P&F	\$110,724	Maintenance of Building Equipment and Services	Corporate Services
Court Recording Services Pty Ltd	\$108,769	Recording and transcription services for Assembly and committee proceedings	Hansard and Communications Office
GMB Pty Ltd	\$64,900	Architectural services for the re-design of the public entrance of the Assembly building, and for the superintendence of those works The figure shown is the amount of funds committed to this project – payment is being made progressively as works proceed.	Corporate Services
Peter Bayne	\$55,454	Specialist legal advice on bills and subordinate law to the Standing Committee on Legal Affairs Committee	Chamber Support Office
Ausdoc Information Management P/L	\$43,787	Provision of expert records management services	Corporate Services
Acumen Business Solutions	\$37,415	Professional expertise and assistance with implementing a new financial management system	Corporate Services
GHD P/L	\$36,264	Specialist advice on physical security requirements for the Assembly Building	Chamber Support Office
Phillips Fox	\$27,500	Specialist legal advice on bills and subordinate law to the Standing Committee on Legal Affairs Committee	Chamber Support Office
Chubb Protective Services	\$23,502	After hours security patrols and periodic patrols	Chamber Support Office
Canberra Net	\$20,200	Redevelopment of the Assembly world wide web site	Hansard and Communications Office

Appendix 12 – Hansard and Communications statistics

Edited proof transcript of question time

All proof question time transcripts for the four quarters were published in accordance with the performance measures.

*Edited proof transcript of question time: performance against timeliness measure**

First quarter	Second quarter	Third quarter	Fourth quarter	Full year average
Email to members: 100%	Email to members: 100%	Email to members: 100%	Email to members: 100%	Email to members: 100%
Published: 100%. (9 of 9 transcripts on time)	Published: 100%. (12 of 12 transcripts on time)	Published: 100%. (9 of 9 transcripts on time)	Published: 100%. (9 of 9 transcripts on time)	Published: 100%. (39 of 39 transcripts on time)

* Transcript emailed to members and staff on day of sitting.

* From the commencement of the fourth quarter, transcript published on Legislative Assembly website by 7.00pm on the day of sitting.

Performance measure to be met on 95% of occasions.

Uncorrected proof transcript of Legislative Assembly debates: performance against timeliness measure

The production and distribution timeframes for uncorrected proof transcripts of Legislative Assembly debates are tight. These transcripts are emailed to member and non-member distribution lists by the Hansard Manager using InTACT's remote computing VPN system. Despite close liaison with InTACT about ensuring that VPN and computing systems are available on sitting days, at times they are not available late at night when transcripts need to be emailed

*Uncorrected proof transcript of Legislative Assembly debates: performance against timeliness measure**

First quarter	Second quarter	Third quarter	Fourth quarter	Full year average
Email to members: 91%	Email to members: 66%	Email to members: 89%	Email to members: 100%	Email to members: 86%
(10 of 11 transcripts on time)	(8 of 12 transcripts on time)	(8 of 9 transcripts on time)	(11 of 11 transcripts on time)	(37 of 43 transcripts on time)

* Transcript distributed as an email attachment to global address lists by 11pm on the day of sitting if Assembly adjourns before 7pm. If Assembly sits after 7pm and/or rises for dinner, transcript to the dinner break distributed by 11pm on the day of sitting; remainder of proceedings published on the following day. Time of distribution to depend on hour of rising on the previous night.

Performance measure to be met on 95% of occasions.

Proof Daily Hansard

All Proof *Daily Hansards* for the year were published in accordance with the performance target. It was not possible to meet the performance for one *Daily Hansard* due to the late sitting of the Assembly and the consequent additional transcription workload.

*Proof Daily Hansard: performance against timeliness measure**

First quarter	Second quarter	Third quarter	Fourth quarter**	Full year average
Published on time: 100%	Published on time: 100%	Published on time: 100%	Published on time: 88.9%	Published on time: 97.5%
(11 Daily Proof Hansards)	(12 Daily Proof Hansards)	(9 Daily Proof Hansards)	(8 of 9 Daily Proof Hansards)	(40 of 41 Daily Proof Hansards)

* publication on Assembly web site three working days after Hansard editors complete editing of draft transcript.

** publication performance measure changed to four working days after day of meeting as from commencement of fourth quarter.

Performance measure to be met on 95% of occasions

Official Weekly Hansard

All electronic and hard copy *Weekly Hansards* for the year were published in accordance with the performance measures.

*Official Weekly Hansard: performance against timeliness measure**

First quarter	Second quarter	Third quarter	Fourth quarter**	Full year average
Internet publication 100%	Internet publication 100%	Internet publication 100%	Internet publication 100%	Internet publication 100%
Hard copy publication 100%	Hard copy publication 100%	Hard copy publication 100%	Hard copy publication 100%	Hard copy publication 100%
(Three Weekly Hansards)	(Four Weekly Hansard)	(Three Weekly Hansards)	(Four Weekly Hansards)	(13 Weekly Hansards)

* Publication of electronic and hard copy 20 working days after last day of sitting week

** Electronic publication performance measure changed to 15 working days after the last day in the week of sitting from commencement of fourth quarter.

Performance measure to be met on 95% of occasions.

Uncorrected proof committee transcripts

Workload and internal production issues led to the late delivery of several transcripts from Hansard’s external transcript provider. Arrangements are being put in place to minimise delays in future. On all occasions, the transcripts were delivered on the morning after the day after they were due to be provided to the committee secretariat.

*Uncorrected proof committee transcripts: performance against timeliness measure**

First quarter	Second quarter	Third quarter	Fourth quarter	Full year average
Ref transcripts: 100%	Ref transcripts: 88%	Ref transcripts: 100%	Ref transcripts: 100%	Ref transcripts: 91% (49 of 54 transcripts)
Estimates transcripts N/A (5.46 hours; 5 transcripts)	Estimates transcripts N/A (53.25 hours; 18 of 22 transcripts)	Estimates transcripts N/A (37.30 hours; 14 Of 14 transcripts)	Estimates transcripts 100% Ref transcripts (16.33 hrs; 12 of 13 transcripts) Estimates transcripts (59.32 hrs; 11 of 11 transcripts)	Estimates transcripts: 100% (11 of 11 transcripts) (three days of sitting also in July)

* Standing committee reference transcripts provided to committee secretariat three working days after the day of the hearing.

Estimates committee and estimates-related committee transcripts provided to committee secretariat one working day after the day of hearing.

Performance measure to be met on 95% of occasions.

Proof committee transcripts

Hansard commenced publication of proof committee transcripts on its web site in January 2005. Proof transcripts, which attract parliamentary privilege, are published on the web site as soon as Hansard editors have completed verification of the uncorrected proof transcript. The final transcripts replace the proof transcripts after corrections have been incorporated.

The publication of this transcript type is workload and resource dependent and no performance target has been set for its publication at this stage. However, the publication of proof transcripts has significantly improved publication times of committee transcripts.

Final committee transcripts

All final committee transcripts had been published in accordance with the performance measure—i.e., within 20 working days after the hearing day.

*Final committee transcripts: performance against timeliness measure**

First quarter	Second quarter	Third quarter	Fourth quarter	Full year average
Published on time: 100%	Published on time: 100%	Published on time: 100%	Published on time: 100%	Published on time: 100%
(5 transcripts; publication of 3 transcripts delayed at direction of committee secretary; excluded from PM)	(22 of 22 transcripts)	(14 of 14 transcripts)	(24 of 24 transcripts)	(62 transcripts)

* final transcript provided to committee secretariat and published on Assembly website one month after the hearing day.

Performance measure to be met on 95% of occasions.

Performance measure for transcript accuracy

TRANSCRIPT TYPE	PERFORMANCE MEASURE
Proof <i>Daily Hansard</i>	Number of significant external errors per 100 pages measured comparatively over financial years.
Committee proof transcript	Number of significant external errors per 100 pages measured comparatively over financial years.

REPORTING PERIOD	PROOF DAILY HANSARD	COMMITTEE PROOF TRANSCRIPT
Jul-Sept 2005		
No of pages published	725	101
No of errors reported	—	—
No of errors per 100 pages	—	—
Oct-Dec 2005		
No of pages published	1304	833
No of errors reported	2	23
No of errors per 100 pages	.15 of an error per 100 pages	2.8 errors per 100 pages
Jan-March 2006		
No of pages published	919	550
No of errors reported	3	18
No of errors per 100 pages	.3 of an error per 100 pages	3.3 errors per 100 pages
April-June 2006		
No of pages published	1087	1287
No of errors reported	—	30
No of errors per 100 pages	—	2.3 errors per 100 pages
2005-06 error rate		
No of pages published	4035	2771
No of errors reported	5	71
No of errors per 100 pages	.12 of an error per 100 pages	2.5 errors per 100 pages

Appendix 13 – Members

Members of the Sixth Assembly

BARR, Mr Andrew (sworn in 2 May 2006)

BERRY, Mr Wayne

BURKE, Mrs Jacqui

CORBELL, Mr Simon

DUNNE, Mrs Vicki

FOSKEY, Dr Deb

GALLAGHER, Ms Katy

GENTLEMAN, Mr Mick

HARGREAVES, Mr John

MACDONALD, Ms Karin

MULCAHY, Mr Richard

PORTER, Ms Mary

PRATT, Mr Steve

QUINLAN, Mr Ted (resigned 21 March 2006)

SESELJA, Mr Zed

SMYTH, Mr Brendan

STANHOPE, Mr Jon

STEFANIAK, Mr Bill

Appendix 14 – Office holders

Office Holders of the Sixth Assembly

SPEAKER

Mr Wayne Berry

DEPUTY SPEAKER

Mr Steve Pratt

TEMPORARY DEPUTY SPEAKERS

Mrs Jacqui Burke (to 19 October 2005 and from 6 June 2006)

Mrs Dunne (from 19 October 2005 to 6 June 2006)

Mr Mick Gentleman

Appendix 15 – Ministries

Sixth Stanhope Ministry (3 March 2005)

Jon Stanhope	Chief Minister
	Attorney-General
	Minister for the Environment
	Minister for Arts, Heritage and Indigenous Affairs
Ted Quinlan	Deputy Chief Minister
	Treasurer
	Minister for Economic Development and Business
	Minister for Tourism
	Minister for Sport and Recreation
	Minister for Racing and Gaming
Simon Corbell	Minister for Health
	Minister for Planning
Katy Gallagher	Minister for Education and Training
	Minister for Children, Youth and Family Support
	Minister for Women
	Minister for Industrial Relations
John Hargreaves	Minister for Disability, Housing and Community Services
	Minister for Urban Services

Seventh Stanhope Ministry (20 April 2006)

Jon Stanhope	Chief Minister
	Treasurer
	Minister for Business and Economic Development
	Minister for Indigenous Affairs
	Minister for the Arts
Katy Gallagher	Deputy Chief Minister
	Minister for Health
	Minister for Disability and Community Services
	Minister for Women
Simon Corbell	Attorney-General
	Minister for Police and Emergency Services
	Minister for Planning
John Hargreaves	Minister for the Territory and Municipal Services
	Minister for House
	Minister for Multicultural Affairs
Andrew Barr	Minister for Education and Training
	Minister for Tourism, Sport and Recreation
	Minister for Industrial Relations

Appendix 16 – Remuneration of members

The ACT Remuneration Tribunal Determination Number 171, which was effective from 1 July 2005 provided that the basic rate of salary for all Members of the Legislative Assembly shall be \$99, 937 per annum.

The Determination also provided that a member holding any of the following offices would be entitled to the corresponding additional salary as shown in the following table:

Chief Minister	\$109,931
Deputy Chief Minister	\$79,950
Minister	\$69,956
Leader of the Opposition	\$69,956
Presiding Officer	\$54,966
Deputy Leader of the Opposition	\$44,972
Deputy Presiding Officer	\$14,991
Government Whip	\$9,994
Presiding Member of a committee, which is concerned with public affairs rather than domestic affairs of the Legislative Assembly.	\$9,994
Opposition Whip	\$9,994

Appendix 17 – Visits by members and parliamentary officers from other legislatures, delegations and others

For the period 1 July 2005—30 June 2006

Date	Name	Place of Origin
12 September 2005	Australian National University Responsible Parliament Course, 12 Government Officials	Indonesia, East Timor, Papua New Guinea and Thailand
13 September 2005	Mr Joe Reynolds, Deputy Clerk	Northern Ireland Assembly
14-15 September 2005	Parliamentary Delegation, Hon Osei Kyei Mensah-Bonsu (Majority Chief Whip), Hon John Tia (Minority Chief Whip), Mr Obed Appiah (Principal Public Relations Assistant)	Parliament of Ghana
27 September 2005	Australian New Zealand School of Government's Pacific Scholarship for Governance Scheme—Ms Vaosa Epa, Assistant Secretary of the Cabinet Secretariat	Samoa
12 October 2005	Parliamentary Delegation—Rt Hon John Spellar MP (<i>Delegation Leader</i>), Lord David Chidgey, Mr Quentin Davies MP, Mr Brian Jenkins MP, Mrs Madeleine Moon MP, Ms Geraldine Smith MP, Miss Kirsty Jackson (<i>Delegation Secretary</i>)	United Kingdom
6 December 2005	Parliamentary Delegation—Mrs Sri Kadawarti, Mr Lalu Yusuf, Professor Muhammad Surya, Mrs GKR Hemas, Mrs Nyimas Ena, Mrs Ida Ayu Agung Mas, Mr Jum Perkasa, Mr Dadang Solihin, Dr Indraneel Datta (<i>Accompanying Staff</i>), Professor Ningrum Sirait (<i>Accompanying Staff</i>), Ms Jocevina Faralita (<i>Accompanying Staff</i>), Professor Rick Stapenhurst (<i>Accompanying officer from the World Bank Institute</i>)	Republic of Indonesia
15 December 2005	Staff Delegation—Mr Hanfi (<i>Leader</i>), Mr Qureshi (<i>Deputy Leader</i>), Mr Siddiqui, Mr Ali	Parliament of Pakistan
13 February 2006	Parliamentary Workshop—La Trobe University, World Bank, Commonwealth Parliamentary Association—40 parliamentarians, senior public servants and senior parliamentary committee office staff	Ghana, Nigeria, Malawi, Pakistan, Sri Lanka, Bangladesh, Solomon Islands

Date	Name	Place of Origin
15 March 2006	8 Legislative Drafters—Office of the Council of State	Thailand
15 and 16 March 2006	Commonwealth Parliamentary Association—Education Trust Fund—Ms Elisapeci Tamanisau, Senior Media Officer and Mr Avinash Kumar, Principal Research Officer	Parliament of Fiji
30 March 2006	Hon Nick Griffiths MLC, President of the Legislative Council	Western Australia
27 April 2006	Commonwealth Parliamentary Association—Study Tour—21 Members of Chhattisgarh Legislative Assembly	India

Appendix 18 – LAMs Act statistics

Year	No of LAMS Contracts	No of non-Executive members	Average Contracts/Member
1999-2000	63	12	5.25
2000-2001	50	12	4.17
2001-2002 (pre-election)	47	12	3.92
2001-2002 (post-election)	67	13	5.15
2001-2002 total	114	12.5	9.12
2002-2003	149	12.5	11.92
2003-2004 (prior to new staff structure)	61	12	5.08
2003-2004 (translation to new staff structure)	33	12	2.75
2003-2004 (following new staff structure)	50	12	4.17
2003-2004 total	144	12	12.00
2004-2005 (pre-election)	26	12	2.17
2004-2005 (post-election)	107	12	8.92
2004-2005 total	133	12	11.08
2005-2006	87	12	7.25

Number of non-Executive MLAs staff employed at each classification

Classification	Number of Staff	Full Time Equivalent
Senior Adviser Level 2	1	1
Senior Adviser Level 1	2	1.65
Adviser Level 2	10	8.44
Adviser Level 1 (Upper)	10	8.45
Adviser Level 1 (Lower)	14	9.6
TOTAL	37	29.14

Appendix 19 – Activity of the Assembly Branch of the CPA

Administrative Support for the Assembly Branch of the Commonwealth Parliamentary Association 2004-2005

The Australian Capital Territory Legislative Assembly Branch of the Commonwealth Parliamentary Association met on 3 occasions over the year to discuss a range of administrative matters.

The key matters discussed by the Branch were:

- nominations from the branch to attend conferences and seminars;
- proposed agenda items for future conferences;
- changes to the Constitution of the Branch;
- changes to the eligibility criteria for the Small Countries Conference; and
- the Australian Region representative on the Commonwealth Women’s Group.

During the year the ACT Branch was represented at the following events:

- the attendance of the branch’s delegate at the 25th Small Countries Conference and the 51st General Conference in Fiji, from 1-10 September 2005;
- the attendance of the branch’s delegate at 27th Commonwealth Parliamentary Association Australian and Pacific Regional Seminar – Cook Islands from 22-28 October 2005;
- a visit by an 8 member delegation of the UK Branch of the Commonwealth Parliamentary Association in October 2005;
- the attendance of a young Canberran at the 2006 Commonwealth Day Observance held in Sydney on 13 March 2006;
- visit by the President of the Legislative Council, Western Australia in March 2006;
- CPA Education Trust Fund – Training for two parliamentary officers from the Parliament of Fiji, March 2006;
- the attendance of the branch’s delegate at the 55th Seminar on Parliamentary Practice and Procedure at Westminster, 6-17 March 2006;
- a visit by a 22 member delegation of the Chhattisgarh Legislative Assembly, April 2006;

- attendance of a representative of the Australian Region at the 37th British Islands and Mediterranean Regional Conference, Malta, April 2006; and
- the attendance of the branch's delegate at the Wilton Park Conference on Reducing Poverty: the Roles of Parliaments, Governments and Non-State Actors at Sussex, UK from 5-9 June 2006.

On the resolution of the ACT Branch of the Association it has been agreed that the expenditure incurred from the Assembly's budget for each CPA Conference and Seminar be included in the Assembly's annual report. Some Members undertook travel to various CPA events using the allowances made available through study travel. Direct net expenditure associated with the seminars and conferences attended during 2005-2006 has been as follows:

- 27th Commonwealth Parliamentary Association Australian and Pacific Regional Seminar – Cook Islands from 22-28 October 2005 (Mr Gentleman) \$3,999.13; and
- 25th Small Countries and the 51st General Conference in Fiji, from 1-10 September 2005 (Mr Pratt) \$569.86.

In addition, the Association membership subscription for the Branch for the year was \$14,989.28.

Appendix 20 – Financial statements and analysis

Management Discussion and Analysis for the Legislative Assembly Secretariat For the Financial Year Ended 30 June 2006

General Overview

Objectives

The Legislative Assembly Secretariat (the Secretariat) is responsible for providing a range of business and procedural advice and support services to the Legislative Assembly (the Assembly), including:

- procedural advice and research services to members and their staff through the Chamber Support Office and Committee Office;
- business and policy advice and support relating to payroll, personnel, accounting, member's entitlements, building and operations management and corporate government;
- Hansard recording and transcription services, IT support and advice, and broadcasting services;
- communicating and promoting the roles and functions of the Assembly to the community and Government agencies; and
- building and strengthening relationships with other parliaments.

The Secretariat has two distinct appropriation types, Departmental and Territorial. The Territorial appropriation meets the cost of remuneration and related entitlements for non-Executive Members (note - such entitlements for Ministers are met from the ACT Executive appropriation) as well as the employee related expenses of their staff.

The Secretariat is responsible for managing the Assembly building (valued at \$20.0m). Capital works and asset replacement programs are funded by Territorial appropriation, with the preventative maintenance programs funded through the Departmental appropriation.

All remaining expenses associated with the operation of the Assembly Secretariat are funded through the Departmental appropriation.

Risk Management

During the year the Secretariat continued to review and update the assessment of risks to the organisation. The following strategies were implemented to mitigate some identified risks:-

- improved procurement strategies and formalisation of major procurement decisions;

- increased compliance with the storage and disposal of Assembly records in line with the ACT *Territory's Records Act 2002*;
- increased IT security with the establishment of the Assembly network as a separate organisational unit;
- completion of a Certificate II in security by all Assembly security staff; and
- the finalisation of an Assembly business continuity plan in March 2006.

Ongoing risks requiring further treatment includes the adequacy of the new financial system and existing physical security concerns. Risk management issues continue to be addressed at the Secretariat's management meetings.

Departmental Financial Performance

The following information is based on audited financial statements for 2004-05 and 2005-06, and for the forward estimates contained in the 2006-07 Budget Paper No.4.

Total Net Cost of Services

	Actual 2004-05 \$'000	Budget 2005-06 \$'000	Actual 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008- 09 \$'000
Total Expenses	5,161	5,474	5,810	5,605	5,639	5,743
Total Own Sourced Revenue	201	241	254	241	241	241
Net Cost of Services	4,960	5,233	5,556	5,364	5,398	5,502

Comparison to Budget

The Secretariat's Net Cost of Services for 2005-06 of \$5.6 million was \$0.32 million or 6.2% higher than 2005-06 budget of \$5.2 million. The result reflected wage increases and increased leave entitlement liabilities being offset by slightly higher than expected own sourced revenue.

Comparison to 2004-05 Actual Expenses

Total net cost of services was \$0.60 million or 12.0% higher than 2004-05 actual result due to higher employee costs flowing from enterprise bargaining negotiations, higher furniture and equipment costs and committee activities.

Future Trends

Figure 1: Net Cost of Services

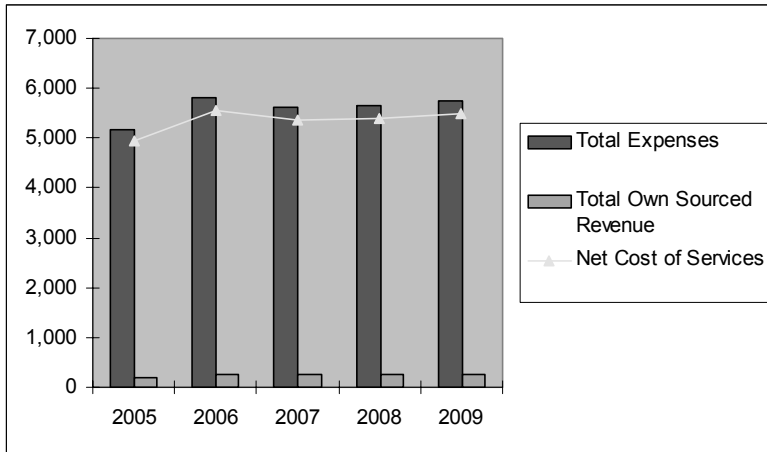


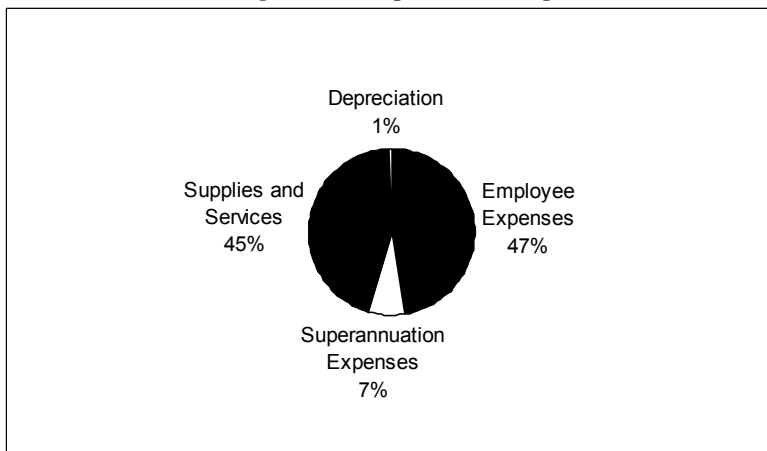
Figure 1 indicates that from 2006-07 the Secretariat is anticipating total expenses, net cost of services and own source revenue remaining relatively constant.

Total Expenses

1. Components of Expenses

Figure 2 below indicates the components of the Secretariat’s expenses for 2005-06 with the largest component of expenses being employee expenses, which represents 47% of ordinary activities or \$2.8 million.

Figure 2: Components of Expenditure



2. *Comparison to Budget*

Total expenses of \$5.8 million were \$0.34 million higher than the 2005-06 budget of \$5.74 million. The Secretariat's management decided to expend funds over and above its annual budget with a view to reducing the level of funds held in investment.

3. *Comparison to 2004-05 Actual Expenses*

Total expenses were \$5.8 million, or 12.6% higher than the 2004-05 actual result primarily due to higher employee costs and supplies and services as discussed above.

Total Own Source Revenue

1. *Comparison to Budget and 2004-05 Actual Income*

The Resources received free of charge was lower than budget by \$0.08 million mainly due to lower than expected legislative drafting services required for Member's Bills.

The increase from 2004-05 mainly relates to increases in resources received free of charge due to higher than expected legislative drafting services required for Member's Bills.

2. *Future Trend*

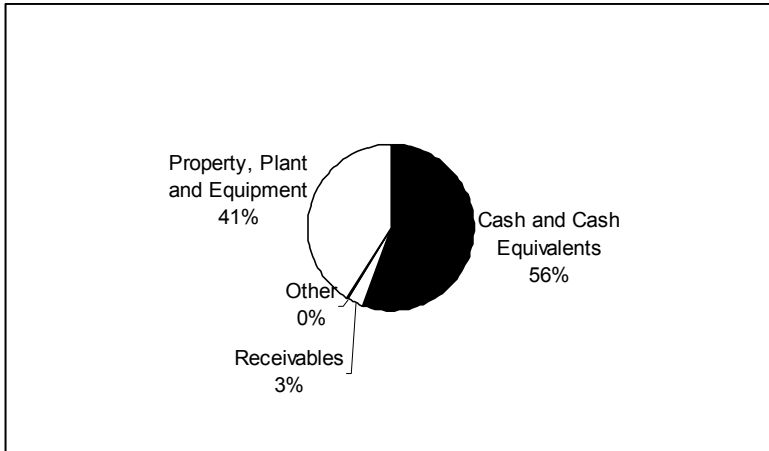
Figure 1 above indicates that the Secretariat's own source revenue remaining relatively constant over the next 4 years.

Departmental Financial Position

Total Assets

1. *Components of Total Assets*

Figure 3 below indicates that for the financial year ended 30 June 2006, the Secretariat held 56.0% of its assets in cash and cash equivalents and 41.0% in Property, Plant and Equipment.

Figure3: Total Assets as at 30 June 2006

2. *Comparison to budget*

The total asset position as at 30 June 2006 is \$1.32 million, \$0.13 million higher than the 2005-06 budget of \$1.19 million mainly due to higher than expected cash and cash equivalents held at 30 June 06.

3. *Comparison to 2004-05 Actuals*

The Secretariat's total asset position is \$0.04 million lower than the 2004-05 actual result of \$1.36 million largely due to depreciation of property, plant and equipment.

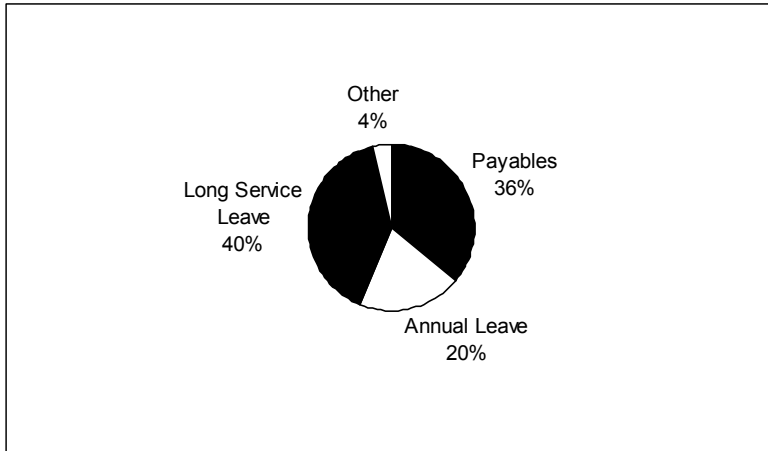
4. **Liquidity**

As government departments have predictable and reliable income sources from appropriations, departments can pay short term liabilities from the next year's appropriations, rather than needing to accumulate funds at year end.

The cash and cash equivalent position as at 30 June 2006 of \$0.73 million, is \$0.16 million higher than the 2005-06 budget of \$0.57 and \$0.7 million higher than the 2004-05 actual result of \$0.66 million mainly due to major creditors not settled at year end.

Total Liabilities

Figure 4 below indicates that the majority of the Secretariat's liabilities relate to long service leave (40%).

Figure 4: Total Liabilities as at 30 June 2006

The Secretariat's liabilities for the year ended 30 June 2006 of \$1.3 million, is \$0.27 million higher than 2005-06 budget and \$0.32 million higher than 2004-05 actual results largely due to the Secretariat's management decision to expend funds over and above its annual budget with a view to reducing the level of funds held in investments and increased leave entitlement liabilities.

Territorial Statement of Revenues and Expenses

Total Income

During 2005-06, the Secretariat received \$5.15 million as Payment for Expenses on Behalf of Territory (EBT).

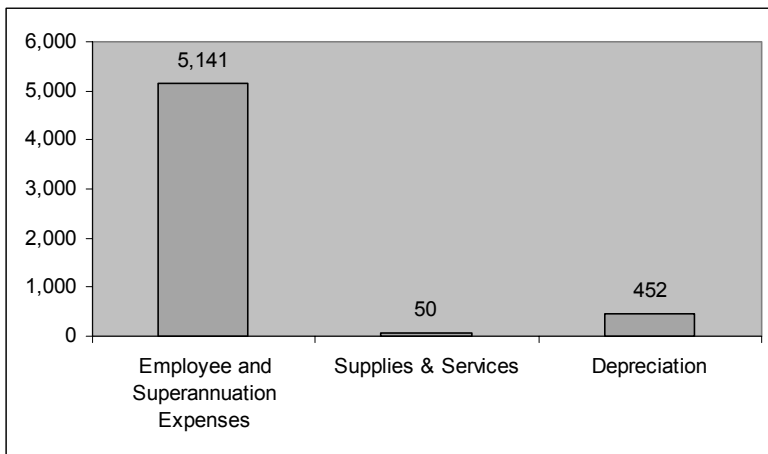
The EBT increased by \$0.87 million from 2004-05 actual result mainly due to:

- increases in remuneration and related entitlements of non-Executive Members; and
- two Act of Grace payments were made during the year pursuant to section 130 of the *Financial Management Act 1996*.

Total Expenses

Figure 5 indicates that majority of the territorial expenditure relates to employee expenses relating to non-Executive members and their staff.

Figure 5: Sources of Territorial Expenditure



Total expenditure was \$0.98 million higher than 2004-05 actual result mainly due to reasons discussed above.

**Financial Report
For the Year Ended
30 June 2006**

Legislative Assembly Secretariat



ACT AUDITOR-GENERAL'S OFFICE



A06/49

Mr Tom Duncan
 Clerk of the ACT Legislative Assembly
 ACT Legislative Assembly
 London Circuit
 CANBERRA CITY ACT 2601

Dear Mr Duncan

**ACT LEGISLATIVE ASSEMBLY SECRETARIAT
 FINANCIAL REPORT
 YEAR ENDED 30 JUNE 2006**

The ACT Auditor-General's Office has completed the audit of the financial report of the ACT Legislative Assembly Secretariat for the year ended 30 June 2006.

I am pleased to attach the audited financial report together with the **unqualified** audit report.

As you are aware, the financial operations of the Secretariat were not managed to its budget. The 2005-06 operating deficit of \$357 000 was caused the decision by the Secretariat's management to expend funds over and above its annual budget by \$336 000 or 6.1% with a view to reducing the level of funds held in investment.

Thank you for the assistance provided by the staff of the Secretariat during the audit.

Yours sincerely

Tu Pham
 Auditor-General
 2 August 2006



ACT AUDITOR-GENERAL'S OFFICE



INDEPENDENT AUDIT REPORT

Legislative Assembly Secretariat

To the Members of the ACT Legislative Assembly

Matters Relating to the Electronic Presentation of the Audited Financial Report

This audit report is for the financial report of the Legislative Assembly Secretariat for the year ended 30 June 2006 to be included on this website and other electronic media including CD ROM.

The Clerk is responsible for the integrity of the information placed on this website. I have not examined the integrity of this website. The audit report refers only to the financial report identified below. It does not provide an opinion on any other information, which may have been hyperlinked to or from this report. If users of the report are concerned with the inherent risks arising from electronic data communications, they are advised to refer to the printed copy of the audited financial report, available from the Legislative Assembly Secretariat, to confirm the information included in the audited financial report presented on this website.

Audit Opinion

In my opinion, the financial report of the Legislative Assembly Secretariat for the year ended 30 June 2006:

- (i) is presented in accordance with the *Financial Management Act 1996*, Accounting Standards and other mandatory financial reporting requirements in Australia; and
- (ii) presents fairly the financial position of the Legislative Assembly Secretariat as at 30 June 2006 and the results of its operations and its cash flows for the year then ended.

This audit opinion should be read in conjunction with the following information.

Responsibility for the Financial Report

The Clerk is responsible for the financial report. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and estimates used in the preparation of the financial report.

Contents of the Financial Report

The financial report is comprised of the following financial statements and accompanying notes:

Departmental Statements

- Operating Statement
- Balance Sheet
- Statement of Changes in Equity
- Cash Flow Statement
- Statement of Appropriation

Territorial Statements

- Statement of Income and Expenses on Behalf of the Territory
- Statement of Assets and Liabilities on Behalf of the Territory
- Statement of Changes in Equity on Behalf of the Territory
- Cash Flow Statement on Behalf of the Territory
- Territorial Statement of Appropriation

The Auditor's Responsibility

My responsibility is to express an opinion on the financial report as required by the *Financial Management Act 1996*.

The Audit Scope

My audit was conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement.

I formed the audit opinion by performing procedures to assess whether, in all material respects, the financial report presents fairly, in accordance with the *Financial Management Act 1996*, Accounting Standards and other mandatory financial reporting requirements in Australia, a view that is consistent with my understanding of the financial position and performance of the Legislative Assembly Secretariat.

The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control and, in many cases, the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

My procedures included:

- (i) examining, on a test basis, evidence supporting the amounts and other disclosures in the financial report; and
- (ii) evaluating accounting policies and significant accounting estimates used in the preparation of the financial report.

I considered the effectiveness of internal controls when determining the nature and extent of my procedures, however, the audit was not designed to provide assurance on internal controls.

My audit also did not include an evaluation of the prudence of decisions made by the Legislative Assembly Secretariat.

Independence

In conducting my audit, I followed applicable independence requirements of Australian professional ethical pronouncements.

A handwritten signature in black ink, appearing to read 'T. Pham', with a stylized flourish at the end.

Tu Pham
Auditor-General
2 August 2006

**Legislative Assembly Secretariat
Financial Report
For the Year Ended 30 June 2006**

Statement of Responsibility

In my opinion, pursuant to Section 28 of the *Financial Management Act 1996*, the financial report is in agreement with the Legislative Assembly Secretariat's accounts and records and fairly reflects the financial operations of the Legislative Assembly Secretariat for the year ended 30 June 2006 and the financial position of the Legislative Assembly Secretariat on that date.



Tom Duncan
Clerk
Legislative Assembly Secretariat

14 July 2006

**Legislative Assembly Secretariat
Financial Report
For the Year Ended 30 June 2006**

Statement by the Chief Finance Officer

In my opinion, the financial report has been prepared in accordance with generally accepted accounting principles, and is in agreement with the Legislative Assembly Secretariat's accounts and records and fairly reflects the financial operations of the Legislative Assembly Secretariat for the year ended 30 June 2006 and the financial position of the Legislative Assembly Secretariat on that date.



Kam Mudaliar
Acting Chief Finance Officer
Legislative Assembly Secretariat

14 July 2006

Legislative Assembly Secretariat

DEPARTMENTAL FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2006

**Legislative Assembly Secretariat
Operating Statement
For the Year Ended 30 June 2006**

	Note No.	Actual 2006 \$'000	Original Budget 2006 \$'000	Actual 2005 \$'000
Income				
Government Payment for Outputs	4	5,199	5,199	5,067
Interest	5	36	22	29
Resources Received Free of Charge	6	127	209	100
Other Revenue	7	91	10	72
Total Income		5,453	5,440	5,268
Expenses				
Employee Expenses	8	2,763	2,379	2,469
Superannuation Expenses	9	401	361	291
Supplies and Services	10	2,615	2,722	2,368
Depreciation	11	31	12	30
Write-Off of Assets	12	-	-	4
Total Expenses		5,810	5,474	5,161
Operating (Deficit)/Surplus		(357)	(34)	107

The above Operating Statement should be read in conjunction with the accompanying notes.

**Legislative Assembly Secretariat
Balance Sheet
As at 30 June 2006**

	Note No.	Actual 2006 \$'000	Original Budget 2006 \$'000	Actual 2005 \$'000
Current Assets				
Cash and Cash Equivalents	15	732	572	659
Receivables	16	40	33	53
Other	18	3	8	11
Total Current Assets		775	613	722
Non-Current Assets				
Property, Plant and Equipment	17	543	581	637
Total Non-Current Assets		543	581	637
Total Assets		1,319	1,194	1,359
Current Liabilities				
Payables	19	470	348	273
Employee Benefits	20	805	284	669
Total Current Liabilities		1,275	632	942
Non-Current Liabilities				
Employee Benefits	20	29	401	46
Total Non-Current Liabilities		29	401	46
Total Liabilities		1,304	1,033	988
Net Assets		15	161	372
Equity				
Accumulated (Deficits)/Funds	21	(343)	(197)	13
Asset Revaluation Reserve	21	105	358	105
Other Reserves	21	253	-	253
Total Equity		15	161	372

The above Balance Sheet should be read in conjunction with the accompanying notes.

**Legislative Assembly Secretariat
Statement of Changes in Equity
For the Year Ended 30 June 2006**

	Note No.	Actual 2006 \$'000	Original Budget 2006 \$'000	Actual 2005 \$'000
Opening Balance		372	195	265
<i>Accumulated Funds</i>	21			
Operating (Deficit)/Surplus		(357)	(34)	107
Total Income and Expense Recognised Directly in Equity for the Period		<u>(357)</u>	<u>(34)</u>	<u>107</u>
Closing Balance		<u><u>15</u></u>	<u><u>161</u></u>	<u><u>372</u></u>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

**Legislative Assembly Secretariat
Cash Flow Statement
For the Year Ended 30 June 2006**

	Note	Actual	Original	Actual
	No.	2006	Budget	2005
		\$'000	\$'000	\$'000
Cash Flows from Operating Activities				
Receipts				
Cash from Government Payment for Outputs		5,199	5,199	5,067
Interest Received		33	22	29
Other Receipts		90	171	74
Total Receipts from Operating Activities		<u>5,322</u>	<u>5,392</u>	<u>5,170</u>
Payments				
Related to Employee Payments		3,033	2,699	2,720
Related to Supplies and Services		2,005	2,515	2,319
Other Payments		207	161	-
Total Payments from Operating Activities		<u>5,245</u>	<u>5,375</u>	<u>5,039</u>
Net Cash Inflows from Operating Activities	26	<u>77</u>	<u>17</u>	<u>131</u>
Cash Flows from Investing Activities				
Payments				
Purchase of Property, Plant and Equipment		4	-	22
Total Payments from Investing Activities		<u>4</u>	<u>-</u>	<u>22</u>
Net Cash (Outflows) from Investing Activities		<u>(4)</u>	<u>-</u>	<u>(22)</u>
Net Increase in Cash Held		73	17	109
Cash and Cash Equivalents at the Beginning of the Reporting Period		659	555	550
Cash and Cash Equivalents at the End of the Reporting Period	15	<u>732</u>	<u>572</u>	<u>659</u>

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

**Legislative Assembly Secretariat
Departmental Statement of Appropriation
For the Year Ended 30 June 2006**

	Original Budget 2006 \$'000	Total Appropriated 2006 \$'000	Appropriation Drawn 2006 \$'000	Appropriation Drawn 2005 \$'000
Departmental				
Government Payment for Outputs	5,199	5,199	5,199	5,067
Total Departmental Appropriation	5,199	5,199	5,199	5,067

The above Departmental Statement of Appropriation should be read in conjunction with the accompanying notes.

Legislative Assembly Secretariat DEPARTMENTAL NOTE INDEX

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**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 1 OBJECTIVES OF THE LEGISLATIVE ASSEMBLY SECRETARIAT

Operation and Principal Activities of the ACT Legislative Assembly Secretariat

The *Australian Capital Territory (Self Government) Act 1988* [Commonwealth] established the Australian Capital Territory as a body politic under the crown. The Act stipulates that there shall be a Legislative Assembly for the ACT consisting of 17 Members and gives the Assembly power to make laws for the peace, order and good government of the Territory. Provisions of the Act also govern the constitution of the Assembly, its procedures and obligations.

The ACT Legislative Assembly Secretariat Appropriation Unit is administered by the Clerk of the Assembly, a statutory office established under the *Public Sector Management Act 1994* and that office is assisted by the officers of the Legislative Assembly Secretariat. The role of the Secretariat is to:

- support and assist the Legislative Assembly by the provision of procedural and administrative services including Hansard reports of proceedings;
- produce records and documents relating to Assembly and Committee proceedings;
- meet the research and administrative needs of Standing and Select Committees;
- assist Members in the performance of their parliamentary and electoral duties by the provision of advice and research and a range of administrative services; and
- foster contact with other Australian parliaments and parliaments overseas.

Payments were made to the Legislative Assembly Secretariat Appropriation Unit for:

- the delivery of Departmental outputs; and
- expenses paid on behalf of the Territory for salaries and administrative expenses associated with non-Executive Members and staff.

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

The *Financial Management Act 1996* (FMA) requires the preparation of annual financial statements (financial report) for ACT Government Departments. The Legislative Assembly Secretariat (the Secretariat) is designated a Department under Section 3A of the FMA.

The FMA and the *Financial Management Guidelines*, requires a Department's financial statements (financial report) include:

- (i) an Operating Statement for the year;
- (ii) a Balance Sheet at the end of the year;
- (iii) a Statement of Changes in Equity for the year;
- (iv) a Cash Flow Statement for the year;
- (v) a Statement of Appropriation for the year;
- (vi) a summary of the significant accounting policies adopted by the Secretariat for the year; and
- (vii) such other statements as are necessary to fairly reflect the financial operations of the Secretariat during the year and its financial position at the end of the year.

This general-purpose financial report has been prepared to comply with 'Generally Accepted Accounting Principles' (GAAP) as required by the FMA. The financial report has been prepared in accordance with:

- (i) Australian Equivalents to International Financial Reporting Standards (AIFRS), comprising accounting standards and UIG interpretations issued by the Australian Accounting Standards Board; and
- (ii) ACT Accounting Policies.

This is the first financial report by the Secretariat, to be prepared in accordance with AIFRS and as such AASB 1 '*First-Time Adoption of Australian Equivalent to International Financial Reporting Standards*' has been applied to this financial report. Previous Australian GAAP was used as the basis for preparing the Secretariat's financial report for the 30 June 2005 financial year.

The financial report has been prepared using the accrual basis of accounting, which recognises the effects of transactions and events when they occur. The financial report has also been prepared according to the historical cost convention, except for certain assets which were valued in accordance with the (re)/valuation policies applicable to the Secretariat during the reporting period.

The Secretariat is an individual reporting entity.

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES –
CONTINUED**

(b) Departmental and Territorial Items

The Secretariat produces both Departmental and Territorial financial reports. The Departmental financial report includes income, expenses, assets and liabilities over which the Secretariat has control. The Territorial financial report includes income, expenses, assets and liabilities that the Secretariat administers on behalf of the ACT Government, but does not control.

The purpose of the distinction between Departmental and Territorial is to enable an assessment of the Secretariat's performance against the decisions it has made in relation to the resources it controls, while maintaining accountability for all resources under its responsibility.

The basis of accounting described in paragraph (a) above applies to both Departmental and Territorial financial reports except where specified.

(c) The Reporting Period

The financial report states the financial performance and cash flows of the Secretariat for the reporting period ending 30 June 2006 and the financial position of the Secretariat as at 30 June 2006.

(d) Comparative Figures

Budget Figures

Budget information for 2005-06 has been presented in the financial report in accordance with the *Financial Management Act 1996* to facilitate a comparison with the Budget Papers. Budget numbers in the financial report are the original budget numbers that appear in the budget papers.

Prior Year Comparatives

Comparative information has been disclosed in respect of the previous period for all amounts reported in the financial report.

Where the presentation or classification of items in the financial report are amended, the comparative amounts have been reclassified where practical. Where a reclassification occurs the nature, amount and reason for the reclassification is provided.

(e) Rounding

All amounts in the financial report have been rounded to the nearest thousand dollars (\$'000). Use of “-” represents zero amounts or amounts rounded down to zero.

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES –
CONTINUED**

(f) Revenue Recognition

Revenue is recognised at the fair value of the consideration received or receivable in the Operating Statement. All revenue is recognised to the extent that it is probable that the economic benefits will flow to the Secretariat and the revenue can be reliably measured. In addition the following specific recognition criteria must also be met before revenue is recognised:

Interest

Interest revenue is recognised using the effective interest rate method.

(g) Resources Received and Provided Free of Charge

Resources received free of charge are recorded as revenue and expenditure in the Operating Statement at fair value. The revenue is separately disclosed under resources received free of charge, with the expense being recorded in the line item to which it relates. Goods and services received free of charge from ACT Government agencies are recorded as resources received free of charge, where as goods and services received free of charge from entities external to the ACT Government are recorded as donations. Services that are received free of charge are only recorded in the Operating Statement if they can be reliably measured and would have been purchased if not provided to the Secretariat free of charge.

Resources provided free of charge are recorded at their fair value in the expense line items to which they relate.

(h) Current and Non-Current Items

Assets and liabilities are classified as either current or non-current on the face of the balance sheet and in the relevant notes. Except for employee entitlement liabilities (see note 2q) the Secretariat classifies assets and liabilities as current where they are expected to be realised within 12 months after the reporting date. Assets or liabilities not classified as current are classified as non-current.

(i) Cash and Cash Equivalents

For the purposes of the Cash Flow Statement and the Balance Sheet, cash includes cash at bank and cash on hand. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, net of bank overdrafts. Cash equivalents include short-term investments held in the Cash Enhanced Portfolio managed by an external fund manager on behalf of the Central Financing Unit.

Cash is measured at nominal value.

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES –
CONTINUED**

(j) Receivables

Trade receivables arise in the normal course of selling goods and services to other agencies and to the public. Trade receivables are payable within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Other receivables arise outside the normal course of selling goods and services to other agencies and to the public. Other receivables are payable within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

The allowance for doubtful debts represents the amount of trade receivables and other receivables the Secretariat estimates will not be repaid. The Secretariat determines the allowance for doubtful debts based on a review of balances within trade receivables and other receivables that are unlikely to be collected.

(k) Acquisition and Recognition of Property, Plant and Equipment

Property, plant and equipment is initially recorded at cost. Cost includes the purchase price, directly attributable costs and the estimated cost of dismantling and removing the item (where, upon acquisition, there is an obligation to remove the item).

Where property, plant and equipment is acquired at no or minimal cost, the Secretariat records it at fair value.

Where the payment for property, plant and equipment is deferred beyond normal credit terms, the Secretariat measures the difference between its cash price equivalent and the total payment as interest over the period of credit. The discount rate used to calculate the cash price equivalent is an asset specific rate.

The Secretariat capitalises all non-current property, plant and equipment with a minimum value of \$2,000.

(l) Measurement of Property, Plant and Equipment After Initial Recognition

Property, plant and equipment is valued using the cost model of valuation in accordance with AASB 116 'Property, Plant and Equipment'. The Secretariat measures property, plant and equipment at fair value where these assets are utilised in management decisions and measures them at cost where they are not utilised in management decisions.

The Secretariat measures its non-current assets at cost in accordance with AASB 116, as these asset class values are not utilised in management decisions.

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES –
CONTINUED**

(m) Depreciation and Amortisation of Non-Current Assets

All non-current assets have a limited useful life with exception of Community and Heritage Assets. Non-current assets are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential. The useful life commences when an asset is ready for use. Land and some heritage and community assets have an unlimited useful life and are therefore not depreciated.

Depreciation for non-current assets is determined as follows:

Class of Asset	Depreciation/Amortisation		Useful Life (Years)
	Method		
Building	Straight Line		50
Furniture & Fittings	Straight Line		10 to 20
Plant and Equipment	Straight Line		3
Other Assets	Straight Line		4

The useful lives of all major assets held by the Secretariat are reassessed on an annual basis.

(n) Impairment Losses

The Secretariat, on an on-going basis, assesses whether any assets are impaired, and if there is an indication of impairment then an estimate of the recoverable amount is made. Any resulting impairment loss is recognised immediately in the Operating Statement. However, where assets are carried at fair value the impairment loss is recognised as a decrease to the asset valuation reserve. Where the impairment loss is greater than the balance in the valuation reserve, the difference is expensed in the Operating Statement. The Secretariat had no impairment losses during 2005-06 financial year.

(o) Payables

Payables include trade payables, accrued expenses and other payables. Trade Payables represent the amounts owing for goods and services received prior to the end of the reporting period and unpaid at the end of the reporting period and relating to the normal operations of the Secretariat.

Accrued expenses represent goods and services provided by other parties during the period that are unpaid at the end of the reporting period and where an invoice has not been received by period end.

All amounts are measured at their nominal amount and are normally settled within 30 days after the Secretariat receives an invoice.

(p) Leases

The Secretariat has entered into finance operating leases.

Operating Leases

Operating leases do not effectively transfer to the Secretariat substantially all the risks and rewards incidental to ownership of the leased asset. Operating lease payments are recognised as an expense in the Operating Statement on a straight-line basis over the term of the lease.

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES –
CONTINUED**

(q) Employee Benefits

Employee benefits include wages and salaries, annual leave and long service leave. These benefits accrue as a result of services provided by employees up to the reporting date that remain unpaid. They are recorded as a liability and as an expense.

Accrued wages and salaries are measured at the amount that remains unpaid to employees at the end of the reporting period. Annual leave and long service leave that falls due wholly within the next twelve months are measured based on the amount of remuneration anticipated to be paid when the leave is taken. Annual leave and long service leave that does not fall due wholly within the next twelve months is measured at present value. To simplify the present value calculation, ACT Accounting Policy allows the Secretariat to use a shorthand approach whereby a net factor of 0.95 is applied to the Secretariat's amount of long service leave liability in order to calculate the present value. Present value is also calculated with reference to the length of qualifying service. For employees with less than seven years of required qualifying service, the liability is calculated using another shorthand approach allowed under ACT Accounting Policy where a 100% liability is recorded for employees with five or more years of service and 0% for employees with less than five years of service. This approach is an approximation process to recognise the probable liability that will eventuate for officers with less than ten years of service, when ten years of service is achieved.

Annual and long service leave liabilities are disclosed as current liabilities on the face of the Balance Sheet where the Secretariat does not have an unconditional right to defer the settlement of the liability for at least 12 months. However, where there is an unconditional right to defer settlement of the liability for at least 12 months, annual leave and long service leave have been classified as a non-current liability on the face of the Balance Sheet.

(r) Superannuation

The Secretariat makes a superannuation expense payment to the Superannuation Unit each year, to cover its superannuation liability for the Commonwealth Superannuation Scheme (CSS) and the Public Sector Superannuation Scheme (PSS). This payment covers the CSS/PSS employer contribution (but does not include the 3% productivity). The 3% productivity component is paid direct to Comsuper by the Secretariat. The CSS and PSS are defined benefit superannuation plans meaning that the defined benefits received by employees of the Secretariat are based on the employee's years of service and average final salary.

From 1 July 2005, the Secretariat has also made a superannuation expense payment direct to Comsuper, to cover its total superannuation liability for employees that are members in the new Public Sector Superannuation Scheme Accumulation Plan (PSSAP).

Superannuation employer contribution expense payments, for the CSS and PSS, are calculated, by taking the salary level at an employee's anniversary date and multiplying it by the notional CSS or PSS employer contribution rate for each employee of the Secretariat. The 3% productivity expense payments are calculated by taking the salary level, at an employee's anniversary date, and multiplying it by the employer contribution rate of 3% for each employee of the Secretariat. Superannuation expense payments for the PSSAP are calculated by taking the salary level, at an employee's anniversary date, and multiplying it by the employer contribution rate of 15.4% for each employee of the Secretariat.

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES –
CONTINUED**

The Secretariat does not carry a superannuation liability on its Balance Sheet as the Superannuation Unit carries the total Territory superannuation liability for the CSS and PSS and Comsuper carries the superannuation liability for the PSSAP. The ACT Government is liable for the reimbursement of the emerging costs of benefits paid each year to members of the CSS and PSS in respect of the ACT Government Service after 1 July 1989. These reimbursement payments are made by the Superannuation Unit.

(s) Equity Contributed by the ACT Government

Contributions made by the ACT Government, through its role as owner of the Secretariat, that increase the net assets of the Secretariat, are treated as contributions of equity.

Increases or decreases in net assets as a result of Administrative Restructures are also recognised in equity.

(t) Insurance

The Secretariat insures all of its major risks through the ACT Insurance Authority. The excess payable, under this arrangement, varies depending on each class of insurance held by the Secretariat.

NOTE 3 CHANGE IN ACCOUNTING POLICIES

There have been no major changes to accounting policies as a result of management decisions applicable for 2005-06. For changes to Departmental and Territorial statements arising from the application of AIFRS see notes 28 and 49 respectively.

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 4 GOVERNMENT PAYMENT FOR OUTPUTS

Government Payment for Outputs (GPO) is revenue the Secretariat received from Government for the delivery of outputs. The Government pays GPO appropriation to the Secretariat on a fortnightly basis.

	2006 \$'000	2005 \$'000
Revenue from the ACT Government		
Government Payment for Outputs	5,199	5,067
Total Government Payment for Outputs	<u>5,199</u>	<u>5,067</u>

NOTE 5 INTEREST

	2006 \$'000	2005 \$'000
Revenue from within the ACT Government		
Interest Received from the Central Financing Unit	35	29
Total Interest Received from within ACT Government	<u>35</u>	<u>29</u>
Revenue from Other Sources		
Interest Received from Bank	1	-
Total Interest Received from Other Sources	<u>1</u>	<u>-</u>
Total Interest Received	<u>36</u>	<u>29</u>

NOTE 6 RESOURCES RECEIVED FREE OF CHARGE

Resources received free of charge relate to goods and/or services being provided free of charge from other agencies within the ACT Government. The Secretariat classifies goods and services received free of charge from entities external to the ACT Government as donations.

	2006 \$'000	2005 \$'000
Revenue from within the ACT Government		
ACT Department of Justice and Community Safety		
Legislative Drafting and Legal Services	127	100
Total Resources Received Free of Charge	<u>127</u>	<u>100</u>

The increase from 2004-05 is due to higher than expected legislative drafting services required for Member's Bills.

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 7 OTHER REVENUE

	2006	2005
	\$'000	\$'000
Revenue from Other Sources		
Parking/Venue Hire/Conferences and Seminars/Other Revenue	91	72
Total Other Revenue	91	72

NOTE 8 EMPLOYEE EXPENSES

	2006	2005
	\$'000	\$'000
Wages and Salaries	2,435	2,107
Annual Leave	195	157
Long Service Leave	75	163
Comcare Premium	6	5
Other Employee Benefits and On-Costs	52	36
Total Employee Expenses	2,763	2,469

At the end of the 2005-06 financial year, the Secretariat had 42 Full Time Equivalent (FTE) staff employed (38 FTE staff in 2005).

The increase from 2004-05 is mainly due to wage increases associated with enterprise bargaining negotiations and a higher staffing level.

NOTE 9 SUPERANNUATION EXPENSES

The Secretariat received funding for superannuation payments as part of the Government Payment for Outputs. The Secretariat then makes payments on a fortnightly basis to the Superannuation Unit for its portion of the Territory's annual superannuation liability. From 1 July 2005, the Secretariat has made superannuation expense payments direct to Comsuper to cover its superannuation liability for employees that are in the new Public Sector Superannuation Scheme Accumulation Plan (PSSAP).

The Secretariat has also made superannuation expense payments to employment agencies for the superannuation contribution it is required to make for the contract staff it employs.

	2006	2005
	\$'000	\$'000
Superannuation Contributions to the ACT Superannuation Unit	325	230
Productivity Benefit	58	13
Superannuation Payment to Comsuper (for the PSSAP)	5	-
Superannuation to External Providers	13	48
Total Superannuation Expenses	401	291

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 10 SUPPLIES AND SERVICES

	2006	2005
	\$'000	\$'000
Information Technology Running Costs	635	606
Building Management	534	572
Furniture and Equipment	143	60
Consultants	130	142
Legal Services and Legislative Drafting	127	100
Recording and Transcription	119	98
Travel	112	56
Telephone	110	112
Printing and Stationery	103	103
Insurance Premium	100	98
Accounting and Audit	62	67
Staff Training and Services	55	39
Record Management Services	44	24
Financial Management and Information System	38	51
Artworks and Gifts	30	6
Major Education Activities	19	7
Other Expenses	254	227
Total Supplies and Services	<u>2,615</u>	<u>2,368</u>

The increase from 2004-05 is due to the management decision to expend funds over and above the Secretariat's annual budget with a view to reducing the level of funds held in investment.

NOTE 11 DEPRECIATION

	2006	2005
	\$'000	\$'000
Depreciation		
Plant and Equipment	<u>31</u>	<u>30</u>
Total Depreciation	<u>31</u>	<u>30</u>

NOTE 12 WRITE-OFF OF ASSETS

	2006	2005
	\$'000	\$'000
Write-Off of Assets	<u>-</u>	<u>4</u>
Total Write-Off of Asset	<u>-</u>	<u>4</u>

The Secretariat had no write-off of asset in 2006. (2005: 1)

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 13 ACT OF GRACE PAYMENTS

There were no Act of Grace payments made during the reporting period pursuant to Section 130 of the *Financial Management Act 1996*. (2005: Nil)

NOTE 14 AUDITOR'S REMUNERATION

The Auditor's remuneration note only includes statutory audit services provided to the Secretariat.

	2006	2005
	\$'000	\$'000
Audit Services		
Audit Fees Paid to the ACT Auditor-General's Office	23	17
Total Audit Fees	23	17

No other services were provided by the ACT Auditor-General's Office.

NOTE 15 CASH AND CASH EQUIVALENTS

The Secretariat holds a number of bank accounts with the Commonwealth Bank as part of the whole-of-government banking arrangements. As part of these arrangements, the Secretariat does not receive any interest on these accounts.

The Secretariat also held short-term investments with the Central Financing Unit (CFU) in the Cash Enhanced Portfolio throughout the year. The funds earned a floating interest rate of 5.90% (5.90% in 2005). These funds are able to be withdrawn upon request and as such meet the definition of a cash equivalent.

	2006	2005
	\$'000	\$'000
Cash at Bank	41	23
Cash on Hand	1	1
Investments with the CFU - Cash Enhanced Portfolio	690	635
Total Cash and Cash Equivalents	732	659

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 16 RECEIVABLES

	2006 \$'000	2005 \$'000
Current Receivables		
Trade Receivables	2	17
Less: Allowance for Doubtful Debts	-	-
	<u>2</u>	<u>17</u>
Accrued Revenue	7	3
Net GST Receivable	31	32
Total Current Receivables	<u>40</u>	<u>53</u>
Total Receivables	<u><u>40</u></u>	<u><u>53</u></u>

Aging of Receivables

Receivables are Aged as Follows:

Not Overdue	40	53
Overdue for less than 30 Days	-	-
Overdue for 30 to 60 Days	-	-
Overdue for more than 60 Days	-	-
Less: Total Allowance for Doubtful Debts	-	-
Total Receivables	<u><u>40</u></u>	<u><u>53</u></u>

Split of Government/Non-Government Receivables**Receivables with Other ACT Government Agencies**

Net Trade Receivables	2	1
Accrued Revenue	7	3
Total Receivables with Other ACT Government Agencies	<u>9</u>	<u>4</u>

Receivables with Entities Outside Government

Net Trade Receivables	31	49
Total Receivables with Entities Outside Government	<u>31</u>	<u>49</u>
Total Receivables	<u><u>40</u></u>	<u><u>53</u></u>

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 17 PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment includes the following classes of assets – plant and equipment and community and heritage assets. Property, plant and equipment does not include assets held for sale.

Plant and Equipment includes office and computer equipment, and furniture and fittings.

Heritage assets are defined as those non-current assets that Government intends to preserve indefinitely because of their unique historical, cultural or environmental attributes. A common feature of heritage assets is that they cannot be replaced and they are not usually available for sale or for redeployment. Heritage assets held include Artwork. *Community assets* are those assets that are provided essentially for general community use or services. Community assets held includes Artwork.

	2006	2005
	\$'000	\$'000
Plant and Equipment		
Plant and Equipment at Cost	364	356
Less: Accumulated Depreciation	(198)	(167)
Total Written Down Value of Plant and Equipment	166	189
Community and Heritage Assets		
Community and Heritage Assets at Cost	377	447
Less: Accumulated Depreciation	-	-
Total Written Down Value of Community and Heritage Assets	377	447
Total Written Down Value of Property, Plant and Equipment	543	637

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 17 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2005-06.

	Plant and Equipment \$'000	Heritage and Community Assets \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	189	447	637
Additions	8	7	15
Depreciation	(31)	-	(31)
Disposal	-	(77)	(77)
Carrying Amount at the End of the Reporting Period	166	377	543

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2004-05.

	Plant and Equipment \$'000	Heritage and Community Assets \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	216	419	635
Additions	7	28	35
Depreciation	(30)	-	(30)
Disposal	(7)	-	(7)
Carrying Amount at the End of the Reporting Period	189	447	637

NOTE 18 OTHER ASSETS

	2006 \$'000	2005 \$'000
Other Assets		
Prepayments	3	11
Total Other Assets	3	11

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 19 PAYABLES

	2006	2005
	\$'000	\$'000
Current Payables		
Trade Payables	364	234
Accrued Expenses	106	39
Total Current Payables	470	273
Total Payables	470	273
Payables are aged as follows:		
Not Overdue	470	273
Overdue for Less than 30 Days	-	-
Overdue for 30 to 60 Days	-	-
Overdue for More than 60 Days	-	-
Total Payables	470	273
Split of Government/Non-Government Payables		
Payables with Other ACT Government Agencies		
Trade Payables	233	139
Accrued Expenses	25	-
Total Payables with Other ACT Government Agencies	258	139
Payables with Entities Outside ACT Government		
Trade Payables	131	95
Accrued Expenses	81	39
Total Payables with Entities Outside ACT Government	212	134
Total Payables	470	273

The increase from 2004-05 is due to the management decision to expend funds over and above its annual budget with a view to reducing the level of funds held in investment.

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 20 EMPLOYEE BENEFITS

	2006	2005
	\$'000	\$'000
Current Employee Benefits		
Annual Leave	263	236
Long Service Leave	494	423
Accrued Salaries	48	10
Total Current Employee Benefits	805	669
 Non-Current Employee Benefits		
Long Service Leave	29	46
Total Non-Current Employee Benefits	29	46
 Total Employee Benefits	834	715
 Estimate of when Leave is Payable		
 Estimated Amount Payable within 12 Months		
Annual Leave	263	236
Long Service Leave	27	86
Accrued Salaries	48	10
Total Employee Benefits Payable within 12 Months	338	332
 Estimated Amount Payable after 12 Months		
Long Service Leave	496	383
Total Employee Benefits Payable after 12 Months	496	383
 Total Employee Benefits	834	715

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
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NOTE 21 EQUITY

	2006	2005
	\$'000	\$'000
Accumulated (Deficit)/Funds	(343)	13
Asset Revaluation Reserve	105	105
Other Reserves	<u>253</u>	<u>253</u>
Total Equity	<u>15</u>	<u>372</u>

Movements in Equity during the Reporting Period

Accumulated Funds

Balance at the Beginning of the Reporting Period	13	(94)
Operating (Deficit)/Surplus	<u>(357)</u>	<u>107</u>
Balance at the End of the Reporting Period	<u>(343)</u>	<u>13</u>

Asset Revaluation Reserve

The asset revaluation reserve is used to record the increments and decrements in the value of property, plant and equipment held by the Secretariat. This account generally records the movement in value of physical assets.

Asset Revaluation Reserve

Balance at the Beginning of the Reporting Period	<u>105</u>	<u>105</u>
Balance at the End of the Reporting Period	<u>105</u>	<u>105</u>

Other Reserves

Balance at the Beginning of the Reporting Period	<u>253</u>	<u>253</u>
Balance at the End of the Reporting Period	<u>253</u>	<u>253</u>

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 22 FINANCIAL INSTRUMENTS

The following table sets out the Legislative Assembly Secretariat's exposure to interest rates, including the weighted average interest rates by maturity period as at June 2006.

2006

	Note	Floating Interest Rate \$'000	Fixed Interest Maturing In:					Non-Interest Bearing \$'000	Total \$'000
			Over 1 Year to 2 Years \$'000	Over 2 Years to 3 Years \$'000	Over 3 Years to 4 Years \$'000	Over 4 Years to 5 Years \$'000	Over 5 Years \$'000		
Financial Assets									
Cash and Cash Equivalents	15	690	-	-	-	-	-	42	732
Receivables	16	-	-	-	-	-	-	40	40
Total Financial Assets		690	-	-	-	-	-	82	772
Weighted Average Interest Rate		5.90%							
Financial Liabilities									
Payables	19	-	-	-	-	-	-	470	470
Total Financial Liabilities		-	-	-	-	-	-	470	470
Weighted Average Interest Rate		-							
Net Financial Assets/(Liabilities)		690	-	-	-	-	-	(388)	302

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 22 FINANCIAL INSTRUMENTS – CONTINUED

The following table sets out the Legislative Assembly Secretariat's exposure to interest rates, including the weighted average interest rates by maturity period as at June 2005.

2005

	Floating Interest Rate \$'000	Fixed Interest Maturing In:					Non-Interest Bearing \$'000	Total \$'000
		1 Year or Less \$'000	Over 1 Year to 2 Years \$'000	Over 2 Years to 3 Years \$'000	Over 3 Years to 4 Years \$'000	Over 4 Years to 5 Years \$'000		
Financial Assets								
Cash and Cash Equivalents	635	-	-	-	-	-	659	
Receivables	-	-	-	-	-	53	53	
Total Financial Assets	635	-	-	-	-	76	712	
Weighted Average Interest Rate	5.90%							
Financial Liabilities								
Payables	-	-	-	-	-	273	273	
Total Financial Liabilities	-	-	-	-	-	273	273	
Weighted Average Interest Rate	-							
Net Financial Assets/(Liabilities)	635	-	-	-	-	(196)	439	

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 22 FINANCIAL INSTRUMENTS – CONTINUED

Interest Rate Risk

The Secretariat currently has the majority of its financial assets held in floating interest rate arrangements. This means that the Secretariat is exposed to movements in interest rates, which will impact on the interest receivable to the Secretariat.

The Secretariat does not have any unrecognised financial assets and liabilities.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Secretariat's credit risk is limited to the carrying amount of the financial assets it holds net of any provision for loss. There is no significant concentration of credit risk that has been identified by the Secretariat.

Fair Value of Financial Assets and Liabilities

The fair value of cash and cash equivalents is the carrying value recorded in the accounts of the Secretariat. The Secretariat holds investments with the Central Financing Unit in both the 'Fixed Interest Fund', which is measured at market value and the 'Cash Enhanced Fund', which is measured at cost. The weighted average rate of return on these two funds in 2006 was 5.90% and (5.90% in 2005).

The carrying amounts and fair values of financial assets and liabilities at balance date are:

	Carrying Amount 2006 \$'000	Fair Value 2006 \$'000	Carrying Amount 2005 \$'000	Fair Value 2005 \$'000
Financial Assets				
Cash and Cash Equivalents	732	732	659	659
Receivables	40	40	53	53
Total Financial Assets	<u>772</u>	<u>772</u>	<u>712</u>	<u>712</u>
Financial Liabilities				
Payables	470	470	273	273
Total Financial Liabilities	<u>470</u>	<u>470</u>	<u>273</u>	<u>273</u>

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 23 COMMITMENTS

	2006	2005
	\$'000	\$'000
Other Commitments		
Other commitments contracted at reporting date that have not been recognised as liabilities, are payable as follows:		
Within one year	453	409
Later than one year but not later than five years	460	312
Later than five years	-	-
Total Other Commitments	913	721

Operating Lease Commitments

The Operating lease agreements give the Secretariat the right to renew the lease. This will result in the terms of the lease becoming renegotiable.

Operating Leases Commitments

Operating lease commitments are payable as follows:

Within one year	116	175
Later than one year but not later than five years	81	192
Later than five years	-	1
Total Operating Lease Commitments	197	368

All amounts shown in the commitment note are inclusive of GST.

NOTE 24 CONTINGENT LIABILITIES AND CONTINGENT ASSETS**Contingent Liabilities**

There were no contingent liabilities as at 30 June 2006 (2005: Nil).

Contingent Assets

There were no contingent assets as at 30 June 2006 (2005: Nil).

NOTE 25 GUARANTEES

There were no guarantees or undertakings as at 30 June 2006. (2005: Nil)

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 26 CASH FLOW RECONCILIATION

Reconciliation of Cash at the end of the reporting period in the Cash Flow Statement to the equivalent items in the Balance Sheet.

	2006 \$'000	2005 \$'000
Total Cash and Cash Equivalents Disclosed in the Balance Sheet	732	659
Cash and Cash Equivalents at the End of the Reporting Period as Recorded in the Cash Flow Statement	732	659

Reconciliation of Net Cash Provided by Operating Activities to Operating Result

Operating (Deficit)/Surplus	(357)	107
Add/(Less) Non-Cash Items		
Depreciation of Property, Plant and Equipment	31	30
Donated Assets	-	(13)
Write-Off of Assets	-	4
Add/(Less) Items Classified as Investing or Financing		
Net (Gain)/Loss on Disposal of Non-Current Assets	66	-
Cash Before Changes in Operating Assets and Liabilities	(260)	127
Changes in Operating Assets and Liabilities		
(Increase)/Decrease in Receivables	13	(18)
(Increase)/Decrease in Other Assets	8	(3)
Increase/(Decrease) in Payables	197	(69)
Increase/(Decrease) in Employee Benefits	119	94
Net Changes in Operating Assets and Liabilities	337	4
Net Cash from Operating Activities	77	131

NOTE 27 EVENTS OCCURRING AFTER BALANCE DATE

There were no events occurring after balance date in the current financial year.

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
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NOTE 28 RECONCILIATION OF PREVIOUS GAAP TO AUSTRALIAN EQUIVALENTS TO IFRS

	Previous GAAP 30 June 2005 \$'000	Effect of transition to Australian Equivalents to IFRS \$'000	Australian Equivalents to IFRS 30 June 2005 \$'000
Reconciliation of the Operating Statement for the Year Ended 30 June 2005			
Income			
Government Payment for Outputs	5,067	-	5,067
Interest	29	-	29
Resources Received Free of Charge	100	-	100
Other Revenue	72	-	72
Total Income	5,268	-	5,268
Expenses			
Employee Expenses	2,469	-	2,469
Superannuation Expenses	291	-	291
Suppliers and Services	2,368	-	2,368
Depreciation	30	-	30
Write Off of Assets	4	-	4
Total Expenses	5,161	-	5,161
Operating Surplus	107	-	107

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

**NOTE 28 RECONCILIATION OF PREVIOUS GAAP TO AUSTRALIAN
EQUIVALENTS TO IFRS - CONTINUED**

	Previous GAAP 30 June 2005	Effect of transition to Australian Equivalents to IFRS to IFRS	Australian Equivalents to IFRS 30 June 2005
Note	\$'000	\$'000	\$'000
Reconciliation of the Balance Sheet as at 30 June 2005			
Current Assets			
Cash and Cash Equivalents	659	-	659
Receivables	53	-	53
Other	11	-	11
Total Current Assets	722	-	722
Non-Current Assets			
Property, Plant and Equipment	637	-	637
Total Non-Current Assets	637	-	637
Total Assets	1,359	-	1,359
Current Liabilities			
Payables	273	-	273
Employee Benefits	(a) 332	337	669
Total Current Liabilities	605	337	942
Non-Current Liabilities			
Employee Benefits	(a) 383	(337)	46
Total Non-Current Liabilities	383	(337)	46
Total Liabilities	988	-	988
Net Assets	372	-	372
Equity			
Accumulated Funds	13	-	13
Asset Revaluation Reserve	105	-	105
Other Reserves	253	-	253
Total Equity	372	-	372

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

**NOTE 28 RECONCILIATION OF PREVIOUS GAAP TO AUSTRALIAN
EQUIVALENTS TO IFRS - CONTINUED**

	Note	Previous GAAP 1 July 2004 \$'000	Effect of transition to Australian Equivalents to IFRS \$'000	Australian Equivalents to IFRS 1 July 2004 \$'000
Reconciliation of the Balance Sheet as at 1 July 2004				
Current Assets				
Cash and Cash Equivalents		550	-	550
Receivables		35	-	35
Other		8	-	8
Total Current Assets		592	-	592
Non-Current Assets				
Property, Plant and Equipment		635	-	635
Total Non-Current Assets		635	-	635
Total Assets		1,227	-	1,227
Current Liabilities				
Payables		342	-	342
Employee Benefits	(a)	332	230	562
Total Current Liabilities		674	230	904
Non-Current Liabilities				
Employee Benefits	(a)	289	(230)	59
Total Non-Current Liabilities		283	(230)	59
Total Liabilities		963	-	963
Net Assets		265	-	265
Equity				
Accumulated Funds		(94)	-	(94)
Asset Revaluation Reserve		105	-	105
Other Reserves		253	-	253
Total Equity		265	-	265

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

**NOTE 28 RECONCILIATION OF PREVIOUS GAAP TO AUSTRALIAN
EQUIVALENTS TO IFRS - CONTINUED**

Reconciliation of Cash Flows

There is no material difference between the Cash Flow Statement presented under Australian Equivalents to IFRS's and the Cash Flow Statement presented under previous GAAP.

Notes to the Reconciliation of Equity:

(a) Employee Benefits

Under previous Australian GAAP, the current and non-current classification of employee benefits in the Balance Sheet was based on an assessment of when the payment of the liability was expected to be made. Employee Benefits were classified as 'current' if payment of the liability was expected within the next 12 months. All other Employee Benefits were classified as 'non-current'.

Under AASB 101 *Presentation of Financial Statements*, employee benefits should be classified as a current liability in the Balance Sheet where a Department does not have an unconditional right to defer payment for at least 12 months after the reporting date. The application for this requirement results in Employee Benefits (annual leave and long service leave) being reclassified from a non-current liability to a current liability.

Adjustment at 1 July 2004

The Secretariat increased current employee benefits by \$230,000 and decreased non-current employee benefits by the same amount.

Adjustment at 30 June 2005

The Secretariat increased current employee benefits by \$337,000 and decreased non-current employee benefits by the same amount.

Legislative Assembly Secretariat

TERRITORIAL FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2006

Legislative Assembly Secretariat
Statement of Income and Expenses on Behalf of the Territory
For the Year Ended 30 June 2006

	Note No.	Actual 2006 \$'000	Original Budget 2006 \$'000	Actual 2005 \$'000
Income				
Payment for Expenses on Behalf of the Territory	30	5,153	4,300	4,284
Other Revenue	31	107	-	-
Total Income		5,260	4,300	4,284
Expenses				
Employee Expenses	32	4,584	3,882	3,649
Superannuation Expenses	33	557	560	514
Supplies and Services	34	50	28	50
Depreciation	35	452	485	446
Total Expenses		5,643	4,955	4,659
Operating (Deficit)		(383)	(655)	(374)

The above Statement of Income and Expenses on Behalf of the Territory should be read in conjunction with the accompanying notes.

Legislative Assembly Secretariat
Statement of Assets and Liabilities on Behalf of the Territory
As at 30 June 2006

	Note No.	Actual 2006 \$'000	Original Budget 2006 \$'000	Actual 2005 \$'000
Current Assets				
Cash	37	115	181	57
Receivables	38	48	4	6
Capital Works in Progress	40	-	30	14
Total Current Assets		163	215	77
Non-Current Assets				
Land & Buildings	39	20,031	20,329	20,433
Capital Works in Progress	40	718	200	-
Total Non-Current Assets		20,749	20,529	20,433
Total Assets		20,912	20,744	20,509
Current Liabilities				
Payables	41	79	208	145
Employee Benefits	42	216	319	164
Total Current Liabilities		295	527	309
Non-Current Liabilities				
Employee Benefits	42	-	105	-
Total Non-Current Liabilities		-	105	-
Total Liabilities		295	632	309
Net Assets		20,617	20,112	20,200
Equity				
Reserves	43	8,274	8,274	8,274
Accumulated Funds	43	12,343	11,838	11,925
Total Equity		20,617	20,112	20,200

The above Statement of Assets and Liabilities on Behalf of the Territory should be read in conjunction with the accompanying notes.

**Legislative Assembly Secretariat
Statement of Changes in Equity on Behalf of the Territory
For the Year Ended 30 June 2006**

	Note No.	Actual 2006 \$'000	Original Budget 2006 \$'000	Actual 2005 \$'000
Opening Balance	43	20,200	19,967	20,552
<i>Accumulated Funds</i>				
Operating (Deficit)	43	(383)	(655)	(374)
Total Income and Expense Recognised Directly in Equity for the Period		(383)	(655)	(374)
<i>Transactions involving Equity Holders Affecting Accumulated Funds</i>				
Capital Injection	43	800	800	68
Capital (Distribution)		-	-	(46)
Closing Balance	43	20,617	20,112	20,200

The above Statement of Changes in Equity on Behalf of the Territory should be read in conjunction with the accompanying notes.

Legislative Assembly Secretariat
Cash Flow Statement on Behalf of the Territory
For the Year Ended 30 June 2006

	Note No.	Actual 2006 \$'000	Original Budget 2006 \$'000	Actual 2005 \$'000
Cash Flows from Operating Activities				
Receipts				
Cash from Government for Expenses on Behalf of the Territory		5,153	4,300	4,284
Other		50	19	59
Total Receipts from Operating Activities		5,203	4,319	4,343
Payments				
Payments Related to Members and Employees		4,981	4,269	4,319
Payments Related to Supplies and Services		138	28	49
GST Paid		72	20	59
Total Payments from Operating Activities		5,191	4,317	4,427
Net Cash Inflows/(Outflows) from Operating Activities	44	12	2	(84)
Cash Flows from Investing Activities				
Payments				
Purchase of Property, Plant & Equipment		754	800	284
Total payment from Investing Activities		754	800	284
Net Cash Inflows/(Outflows) from Investing Activities		(754)	(800)	(284)
Cash Flows from Financing Activities				
Receipts				
Capital Injection		800	800	68
Total Receipts from Financing Activities		800	800	68
Payments				
Capital Distributions		-	-	46
Total Payments from Financing Activities		-	-	46
Net Cash Inflows from Financing Activities		800	800	22
Net Increase/(Decrease) in Cash Held		59	2	(345)
Cash at the Beginning of the Reporting Period		56	179	402
Cash at the End of the Reporting Period	37	115	181	57

The above Cash Flow Statement on Behalf of the Territory should be read in conjunction with the accompanying notes.

**Legislative Assembly Secretariat
Territorial Statement of Appropriation
For the Year Ended 30 June 2006**

	2006 Original Budget \$'000	2006 Total Appropriated \$'000	2006 Appropriation Drawn \$'000	2005 Appropriation Drawn \$'000
Territorial				
Expenses on Behalf of the Territory (EBT)	4,300	5,153	5,153	4,284
Capital Injections	800	800	800	68
Total Territorial Appropriation	5,100	5,953	5,953	4,353

The above Statement should be read in conjunction with the accompanying notes.

Variance between 'Original Budget' and 'Total Appropriated'

Expenses on Behalf of the Territory

The difference between the original budget and the total appropriation is mainly due to two Act of Grace payments totalling \$556,500 that were made pursuant to *Section 130 of the Financial Management Act 1996* and increases in remuneration and related entitlements of non-Executive members determined by the Remuneration Tribunal after the budget had been handed down.

Legislative Assembly Secretariat

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Note 35	Depreciation – Territorial
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**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 29 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - TERRITORIAL

All the Secretariat's accounting policies are contained in Note 2 'Summary of Significant Accounting Policies'. The policies outlined in Note 2 apply to both the Departmental and Territorial financial reports.

NOTE 30 PAYMENT FOR EXPENSES ON BEHALF OF THE TERRITORY – TERRITORIAL

Under the *Financial Management Act 1996*, funds can be appropriated for expenses incurred on behalf of the Territory. The Secretariat receives this appropriation to fund a number of expenses incurred on behalf of the Territory, the main one being the payment of remuneration and related entitlements of non-executive members and their staff.

	2006	2005
	\$'000	\$'000
Payment for Expenses on Behalf of the Territory	5,153	4,284
Total Payment for Expenses on Behalf of the Territory	5,153	4,284

NOTE 31 OTHER REVENUE - TERRITORIAL

	2006	2005
	\$'000	\$'000
Reimbursement of Worker's Compensation Payment	107	-
Total Other Revenue	107	-

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 32 EMPLOYEE EXPENSES – TERRITORIAL

	2006	2005
	\$'000	\$'000
Salaries and Wages	3,403	3,184
Annual Leave Expense	116	123
Long Service Leave Expense	2	1
Other Employee Benefits and On-Costs	1,063	341
Total Employee Expenses	4,584	3,649

At the end of the 2006 financial year, the Secretariat employed 43 Full Time Equivalent (FTE) staff on behalf of the Territory (43 FTE staff in 2005).

The increase from 2004-05 is mainly due to increases in remuneration and related benefits of non-Executive Members and their staff.

NOTE 33 SUPERANNUATION EXPENSES – TERRITORIAL

The Secretariat received funding for superannuation payments as part of the Government Payments for Expenses on Behalf of the Territory. The Secretariat then makes payments on a fortnightly basis to the ACT Superannuation Unit for its portion of the Territory’s annual superannuation liability. The Secretariat has also made superannuation expense payments to employment agencies for the superannuation contribution it is required to make for the contract staff it employs.

The number of staff employed by Members of the Legislative Assembly on behalf of the Territory and the average salary of these employees determines the superannuation expense paid to the Superannuation Unit. Note that the Secretariat does not carry a superannuation liability. The superannuation liability of all Departments and Territory Authorities is reported in the ACT Superannuation Unit’s financial report.

	2006	2005
	\$'000	\$'000
Superannuation Contributions to ACT Superannuation Unit	371	316
Superannuation Contributions paid to External Providers	186	198
Total Superannuation Expenses	557	514

NOTE 34 SUPPLIES AND SERVICES – TERRITORIAL

	2006	2005
	\$'000	\$'000
Travel	38	3
Other	12	47
Total Supplies and Services	50	50

NOTE 35 DEPRECIATION – TERRITORIAL

	2006	2005
	\$'000	\$'000
Buildings	452	446
Total Depreciation	452	446

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 36 ACT OF GRACE PAYMENTS

The Secretariat made two Act of Grace payments of \$310,000 and \$246,500 respectively during the reporting period pursuant to Section 130 of the *Financial Management Act 1996* as settlement of claims against the Territory by two former Member's staff. (2005: Nil)

NOTE 37 CASH – TERRITORIAL

	2006 \$'000	2005 \$'000
Cash at Bank	115	57
Total Cash	115	57

Due to whole-of-government banking arrangements the Secretariat does not earn any interest on its Territorial bank account.

NOTE 38 RECEIVABLES – TERRITORIAL

	2006 \$'000	2005 \$'000
Current Receivables		
Trade Receivables	-	1
GST Receivable	48	5
Total Current Receivables	48	6
Total Receivables	48	6

Receivables are Aged as Follows:

Not Overdue	48	5
Overdue for less than 30 Days	-	1
Overdue for 30 to 60 Days	-	-
Overdue for more than 60 Days	-	-
Total Receivables	48	6

Split of Government/Non-Government Receivables**Non ACT Government Entities**

Trade Receivables	-	1
GST Receivable	48	5
Other Receivables	-	-
Total Receivables with Non ACT Government Entities	48	6
Total Receivables	48	6

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 39 PROPERTY, PLANT AND EQUIPMENT – TERRITORIAL

	2006	2005
	\$'000	\$'000
Land and Buildings		
Land at Independent Valuation	3,250	3,250
Total Land	<u>3,250</u>	<u>3,250</u>
Buildings at Valuation 2002	18,250	18,250
Accumulated Depreciation	(1,780)	(1,335)
	<u>16,470</u>	<u>16,915</u>
Buildings Improvements at Cost	319	270
Accumulated Depreciation	(8)	(1)
	<u>311</u>	<u>268</u>
Total Buildings	<u>16,781</u>	<u>17,183</u>
Total Written Down Value of Land and Buildings	<u><u>20,031</u></u>	<u><u>20,433</u></u>

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Land and Buildings from the beginning to end of 2005-06.

	Land	Buildings	Total
	\$'000	\$'000	\$'000
Carrying Amount at the Beginning of the Reporting Period	3,250	17,183	20,433
Additions	-	50	50
Depreciation	-	(452)	(452)
Disposal	-	-	-
Carrying Amount at the End of the Reporting Period	<u>3,250</u>	<u>16,781</u>	<u>20,031</u>

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Land and Buildings from the beginning to end of 2004-05.

	Land	Buildings	Total
	\$'000	\$'000	\$'000
Carrying Amount at the Beginning of the Reporting Period	3,250	17,360	20,610
Additions	-	270	270
Depreciation	-	(446)	(446)
Disposal	-	-	-
Carrying Amount at the End of the Reporting Period	<u>3,250</u>	<u>17,183</u>	<u>20,433</u>

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 40 CAPITAL WORKS IN PROGRESS – TERRITORIAL

	2006 \$'000	2005 \$'000
The following capital works projects had not been completed at the end of the reporting period:		
Physical Security Upgrade in Progress	300	-
Public Entrance Upgrade in Progress	300	10
Building Works in Progress	118	-
Construction Insurance	-	4
Total Capital Works in Progress	<u>718</u>	<u>14</u>

Reconciliation of Assets under Construction

The following shows the movement of assets under construction from the beginning to end of 2005-06:

Carrying Amount at the Beginning of the Reporting Period	14	30
Additions	754	255
Capital Works in Progress Completed and Transferred out to Property, Plant and Equipment	(50)	(270)
Refund received for Construction Insurance	-	(2)
Carrying Amount at the End of the Reporting Period	<u>718</u>	<u>14</u>

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 41 PAYABLES - TERRITORIAL

	2006	2005
	\$'000	\$'000
Current Payables		
Trade Payables	1	114
Accrued Expenses	<u>78</u>	<u>32</u>
Total Current Payables	<u>79</u>	<u>145</u>
Total Payables	<u><u>79</u></u>	<u><u>145</u></u>
 Payables are Aged as Follows:		
Not Overdue	79	145
Overdue for less than 30 Days	-	-
Overdue for 30 to 60 Days	-	-
Overdue for more than 60 Days	<u>-</u>	<u>-</u>
Total Payables	<u><u>79</u></u>	<u><u>145</u></u>
 Split of Government/Non-Government Payables		
Other ACT Government Agencies		
Accrued Payables	<u>21</u>	-
Total Payables with Other ACT Government Agencies	<u>21</u>	-
 Non-ACT Government Entities		
Trade Payables	1	114
Accrued Payables	<u>57</u>	<u>32</u>
Total Payables with Non-ACT Government Entities	<u>58</u>	<u>145</u>
Total Payables	<u><u>79</u></u>	<u><u>145</u></u>

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 42 EMPLOYEE BENEFITS – TERRITORIAL

	2006	2005
Current		
Annual Leave	134	117
Long Service Leave	36	33
Salary and Wages Accrual	46	14
Total Current Employee Benefits	216	164
Non Current		
Long Service Leave	-	-
Total Non Current Employee Benefits	-	-
Total Employee Benefits	216	164
Estimate of when leave is payable		
Estimated Amount Payable within 12 Months		
Annual Leave	134	117
Salary and wages Accrual	46	14
Total Employee Benefits Payable within 12 Months	180	131
Estimated Amount Payable after 12 Months		
Long Service Leave	36	33
Total Employee Benefits Payable after 12 Months	36	33
Total Employee Benefits	216	164

NOTE 43 EQUITY – TERRITORIAL

	2006	2005
	\$'000	\$'000
Accumulated Funds	12,343	11,925
Asset Revaluation Reserve	8,274	8,274
Total Equity	20,617	20,200
Movements in Equity during the Year		
Accumulated Funds		
Balance at Beginning of the Financial Year	11,925	12,278
Capital Injection	800	68
Capital Distribution	-	(46)
Operating Deficit	(383)	(374)
Balance at the End of the Financial Year	12,343	11,925
Asset Revaluation Reserve		
Balance at the Beginning of the Financial Year	8,274	8,274
Balance at the End of the Financial Year	8,274	8,274
Total Equity	20,617	20,200

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 44 CASH FLOW RECONCILIATION – TERRITORIAL

Reconciliation of Cash at the end of the Reporting Period in the Cash Flow Statement to the related items in the Statement of Assets and Liabilities on Behalf of the Territory.

	2006	2005
	\$'000	\$'000
Total Cash Disclosed on the Statement of Assets and Liabilities	<u>115</u>	<u>57</u>
Cash at the end of the Reporting Period as Recorded on the Cash Flow Statement on behalf of the Territory	<u>115</u>	<u>57</u>
Reconciliation of Net Cash Inflows/(Outflows) Operating Activities to Operating Result		
Operating (Deficit)	(383)	(374)
Add/(Less) Items Classified as Investing Activities		
Net (Gain)/Loss on Disposal of Non-Current Assets	-	30
Add/(Less) Non-Cash Items		
Depreciation	<u>452</u>	<u>446</u>
Cash Before Changes in Operating Assets and Liabilities	<u>69</u>	<u>102</u>
Changes in Operating Assets and Liabilities		
(Increase) in Receivables	(42)	(3)
(Decrease) in Payables	(67)	(47)
Increase/(Decrease) in Employee Benefits	<u>52</u>	<u>(136)</u>
Net Changes in Operating Assets and Liabilities	<u>(57)</u>	<u>(186)</u>
Net Cash Inflows/(Outflows) from Operating Activities	<u>12</u>	<u>(84)</u>

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 45 FINANCIAL INSTRUMENTS - TERRITORIAL - CONTINUED

Interest Rate Risk

The Secretariat's financial assets and liabilities are in non interest bearing arrangements meaning that the Secretariat has no exposure to movements in interest rates.

The Secretariat does not have any unrecognised financial assets and liabilities.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Secretariat credit risk is limited to the fair value of the financial assets held by the agency less any provision for doubtful debts. A large proportion of Secretariat's receivable is related to GST Receivable, which means that the credit risk of default is low.

Fair Value of Financial Assets and Liabilities

The fair value of cash and cash equivalents is the carrying value recorded in the accounts of the Secretariat.

The carrying amounts and fair values of financial assets and liabilities at balance date are:

	Carrying Amount	Fair Value	Carrying Amount	Fair Value
	2006	2006	2005	2005
	\$'000	\$'000	\$'000	\$'000
Financial Assets				
Cash	115	115	57	57
Receivables	48	48	6	6
Total Financial Assets	163	163	62	62
Financial Liabilities				
Payables	79	79	145	145
Total Financial Liabilities	79	79	145	145

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

NOTE 46 COMMITMENTS – TERRITORIAL

	2006	2005
	\$'000	\$'000
Operating Lease Commitments		
Other Commitments contracted at reporting date that have not been recognised as Liabilities, payable:		
Within one year	131	191
Later than one year but not later than five years	19	8
Later than five years	-	-
Total Operating Lease Commitments	150	199

All amounts shown in the commitment note are inclusive of GST.

**NOTE 47 CONTINGENT LIABILITIES AND CONTINGENT ASSETS -
 TERRITORIAL**

Contingent Liabilities

At 30 June 2006, the Secretariat has no contingent liabilities relating to Workers' Compensation. (2005: \$360,000)

NOTE 48 EVENTS OCCURRING AFTER BALANCE DATE – TERRITORIAL

There were no events occurring after balance date in the preceding or current financial years.

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

**NOTE 49 RECONCILIATION OF PREVIOUS GAAP TO AUSTRALIAN
EQUIVALENTS TO IFRS - TERRITORIAL**

	Previous GAAP 30 June 2005 \$'000	Effect of transition to Australian Equivalents to IFRS \$'000	Australian Equivalents to IFRS 30 June 2005 \$'000
Reconciliation of the Operating Statement for the Year Ended 30 June 2005			
Income			
Government Payment for Outputs	4,284	-	4,284
Other Revenue	-	-	-
Total Income	4,284	-	4,284
Expenses			
Employee Expenses	3,649	-	3,649
Superannuation Expenses	514	-	514
Suppliers and Services	50	-	50
Depreciation	446	-	446
Total Expenses	4,659	-	4,659
Operating (Deficit)	(374)	-	(374)

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

**NOTE 49 RECONCILIATION OF PREVIOUS GAAP TO AUSTRALIAN
EQUIVALENTS TO IFRS - TERRITORIAL - CONTINUED**

	Previous GAAP 30 June 2005 Note	Effect of transition to Australian Equivalents to IFRS \$'000	Australian Equivalents to IFRS 30 June 2005 \$'000
Reconciliation of the Balance Sheet as at 30 June 2005			
Current Assets			
Cash and Cash Equivalents	57	-	57
Receivables	6	-	6
Capital Works in Progress	14	-	14
Total Current Assets	76	-	76
Non-Current Assets			
Property, Plant and Equipment	20,433	-	20,433
Total Non-Current Assets	20,433	-	20,433
Total Assets	20,509	-	20,509
Current Liabilities			
Payables	145	-	145
Employee Benefits	(a) 133	31	164
Total Current Liabilities	278	31	309
Non-Current Liabilities			
Employee Benefits	(a) 31	(31)	-
Total Non-Current Liabilities	31	(31)	-
Total Liabilities	309	-	309
Net Assets	20,200	-	20,200
Equity			
Accumulated Funds	11,925	-	11,925
Reserves	8,274	-	8,274
Total Equity	20,200	-	20,200

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

**NOTE 49 RECONCILIATION OF PREVIOUS GAAP TO AUSTRALIAN
EQUIVALENTS TO IFRS - TERRITORIAL – CONTINUED**

	Note	Previous GAAP 1 July 2004 \$'000	Effect of transition to Australian Equivalents to IFRS \$'000	Australian Equivalents to IFRS 1 July 2004 \$'000
Reconciliation of the Balance Sheet as at 1 July 2004				
Current Assets				
Cash and Cash Equivalents		402	-	402
Receivables		3	-	3
Other		30	-	30
Total Current Assets		434	-	434
Non-Current Assets				
Property, Plant and Equipment		20,610	-	20,610
Total Non-Current Assets		20,610	-	20,610
Total Assets		21,044	-	21,044
Current Liabilities				
Payables		192	-	192
Employee Benefits	(a)	231	69	300
Total Current Liabilities		423	69	493
Non-Current Liabilities				
Employee Benefits	(a)	69	(69)	-
Total Non-Current Liabilities		69	(69)	-
Total Liabilities		493	-	493
Net Assets		20,552	-	20,552
Equity				
Accumulated Funds		12,278	-	12,278
Reserves		8,274	-	8,274
Total Equity		20,552	-	20,552

**Legislative Assembly Secretariat
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2006**

**NOTE 49 RECONCILIATION OF PREVIOUS GAAP TO AUSTRALIAN
EQUIVALENTS TO IFRS - TERRITORIAL - CONTINUED**

Reconciliation of Cash Flows

There is no material difference between the Cash Flow Statement presented under Australian Equivalents to IFRS's and the Cash Flow Statement presented under previous GAAP.

Notes to the Reconciliation of Equity:

(a) Employee Benefits

Under previous Australian GAAP the current and non-current classification of employee benefits in the balance sheet was based on an assessment of when the payment of the liability was expected to be made. Employee Benefits were classified as 'current' if payment of the liability was expected within the next 12 months. All other Employee Benefits were classified as 'non-current'.

Under AASB 101 *Presentation of Financial Statements*, employee benefits should be classified as a current liability in the Balance Sheet where a Department does not have an unconditional right to defer payment for at least 12 months after the reporting date. The Application for this requirement results in Employee Benefits (annual leave and long service leave) being reclassified from a non-current liability to a current liability.

Adjustment at 1 July 2004

The Secretariat increased current employee benefits by \$69,000 and decreased non-current employee benefits by the same amount.

Adjustment at 30 June 2005

The Secretariat increased current employee benefits by \$31,000 and decreased non-current employee benefits by the same amount.