# 2. cabinet office

## 2.1 Agency Expense Summary

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

1. This table shows expenses on an uneliminated basis.

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

## 2.2 Financial Statements

**The Cabinet Office**

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

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

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

**Parliamentary Counsel's Office**

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

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

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

**Audit Office of New South Wales**

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

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

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

**Independent Commission Against Corruption**

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

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

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

**Independent Pricing and Regulatory Tribunal**

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

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

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

**Law Enforcement Conduct Commission**

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

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

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

**New South Wales Electoral Commission**

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

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

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

**Ombudsman's Office**

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

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

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