# 14. integrity AGENCIES

* 1. Agency Expense Summary

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Integrity Agencies | Expenses(a) | | | Capital Expenditure | | |
| 2024-25 | 2025-26 |  | 2024-25 | 2025-26 |  |
| Revised | Budget | Change | Revised | Budget | Change |
|  | $m | $m | % | $m | $m | % |
| **Agencies** |  |  |  |  |  |  |
| Audit Office of New South Wales | 90.0 | 93.2 | 3.6 | 0.5 | 2.2 | 320.5 |
| Independent Commission Against Corruption | 42.4 | 53.1 | 25.3 | 2.4 | 52.8 | N/A |
| Law Enforcement Conduct Commission | 29.6 | 32.7 | 10.5 | 1.7 | 1.0 | (40.4) |
| New South Wales Electoral Commission | 184.0 | 135.5 | (26.3) | 10.1 | 1.5 | (85.2) |
| Ombudsman's Office | 54.8 | 58.5 | 6.6 | 3.6 | 11.4 | 214.5 |
| **Total Agencies** | **400.8** | **373.1** | **(6.9)** | **18.4** | **68.9** | **275.3** |

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.

* 1. Financial Statements

### Audit Office of New South Wales

#### Operating Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | 2024-25 | | | | 2025-26 | |
|  | | Budget | | Revised | | Budget | |
|  | | $000 | | $000 | | $000 | |
| **Expenses Excluding Losses** |  | |  | |  | |
| Operating Expenses - |  | |  | |  | |
| Employee Related | 58,062 | | 57,337 | | 61,093 | |
| Personnel Services Expenses | ... | | ... | | ... | |
| Other Operating Expenses | 28,787 | | 29,674 | | 29,241 | |
| Grants and Subsidies | ... | | ... | | ... | |
| Appropriation Expense | ... | | ... | | ... | |
| Depreciation and Amortisation | 2,564 | | 2,772 | | 2,733 | |
| Finance Costs | 164 | | 173 | | 159 | |
| Other Expenses | ... | | ... | | ... | |
| **TOTAL EXPENSES EXCLUDING LOSSES** | **89,577** | | **89,956** | | **93,226** | |
| **Revenue** |  | |  | |  | |
| Appropriation Revenue | 0 | | ... | | 0 | |
| Funding Distribution from Department | ... | | ... | | ... | |
| Acceptance by Crown Entity of Employee Benefits and Other Liabilities | 59 | | 58 | | 60 | |
| Transfers to the Crown Entity | ... | | ... | | ... | |
| Sales of Goods and Services | 86,507 | | 87,564 | | 90,794 | |
| Grants and Contributions | ... | | ... | | ... | |
| Investment Revenue | 300 | | 773 | | 300 | |
| Retained Taxes, Fees and Fines | ... | | ... | | ... | |
| Other Revenue | 1,687 | | 1,499 | | 196 | |
| **Total Revenue** | **88,552** | | **89,893** | | **91,349** | |
| Gain/(Loss) on Disposal of Non Current Assets | ... | | (39) | | ... | |
| Other Gains/(Losses) | ... | | ... | | ... | |
| **Net Result** | **(1,025)** | | **(102)** | | **(1,877)** | |

#### Balance Sheet

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | 2024-25 | | | | 2025-26 | |
|  | | Budget | | Revised | | Budget | |
|  | | $000 | | $000 | | $000 | |
| **Assets** |  | |  | |  | |
| **Current Assets** |  | |  | |  | |
| Cash Assets | 14,037 | | 14,588 | | 11,069 | |
| Taxes Receivable | ... | | ... | | ... | |
| Receivables | 6,117 | | 7,534 | | 7,534 | |
| Contract Assets | ... | | ... | | ... | |
| Inventories | ... | | ... | | ... | |
| Financial Assets at Fair Value | ... | | ... | | ... | |
| Other Financial Assets | ... | | ... | | ... | |
| Other | 10,933 | | 10,933 | | 11,433 | |
| Assets Held For Sale | ... | | ... | | ... | |
| **Total Current Assets** | **31,088** | | **33,055** | | **30,036** | |
| **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 | 3,340 | | 3,340 | | 3,700 | |
| Infrastructure Systems | ... | | ... | | ... | |
| Investment Properties | ... | | ... | | ... | |
| Right of Use Assets | 6,202 | | 6,476 | | 4,891 | |
| Intangibles | 1,281 | | 1,281 | | 1,777 | |
| Other Assets | 899 | | 899 | | 949 | |
| **Total Non Current Assets** | **11,722** | | **11,996** | | **11,317** | |
| **Total Assets** | **42,810** | | **45,050** | | **41,352** | |
| **Liabilities** |  | |  | |  | |
| **Current Liabilities** |  | |  | |  | |
| Taxes Payable | ... | | ... | | ... | |
| Payables | 4,256 | | 4,672 | | 4,472 | |
| Contract Liabilities | ... | | ... | | ... | |
| Other Financial Liabilities at Fair Value | ... | | ... | | ... | |
| Borrowings | 1,760 | | 1,729 | | 1,761 | |
| Provisions | 12,634 | | 13,635 | | 13,635 | |
| Other | 137 | | 137 | | 137 | |
| Liabilities Associated with Assets Held for Sale | ... | | ... | | ... | |
| **Total Current Liabilities** | **18,787** | | **20,173** | | **20,005** | |
| **Non Current Liabilities** |  | |  | |  | |
| Taxes Payable | ... | | ... | | ... | |
| Payables | ... | | ... | | ... | |
| Contract Liabilities | ... | | ... | | ... | |
| Other Financial Liabilities at Fair Value | ... | | ... | | ... | |
| Borrowings | 5,362 | | 6,207 | | 4,554 | |
| Provisions | 1,630 | | 1,630 | | 1,630 | |
| Other | ... | | ... | | ... | |
| **Total Non Current Liabilities** | **6,992** | | **7,837** | | **6,184** | |
| **Total Liabilities** | **25,779** | | **28,010** | | **26,189** | |
| **Net Assets** | **17,031** | | **17,040** | | **15,164** | |
| **Equity** |  | |  | |  | |
| Accumulated Funds | 17,031 | | 17,040 | | 15,164 | |
| Reserves | ... | | ... | | ... | |
| Capital Equity | ... | | ... | | ... | |
| **Total Equity** | **17,031** | | **17,040** | | **15,164** | |

#### Cash Flow Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | 2024-25 | | | | 2025-26 | |
|  | | Budget | | Revised | | Budget | |
|  | | $000 | | $000 | | $000 | |
| **Cash Flows From Operating Activities** |  | |  | |  | |
| **Payments** |  | |  | |  | |
| Employee Related | 58,003 | | 57,874 | | 61,534 | |
| Personnel Services | ... | | ... | | ... | |
| Grants and Subsidies | ... | | ... | | ... | |
| Finance Costs | 145 | | 173 | | 140 | |
| Equivalent Income Tax | ... | | ... | | ... | |
| Other Payments | 27,656 | | 29,747 | | 29,273 | |
| **Total Payments** | **85,804** | | **87,793** | | **90,946** | |
| **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 | 86,209 | | 87,611 | | 90,794 | |
| Retained Taxes, Fees and Fines | ... | | ... | | ... | |
| Interest Received | 300 | | 773 | | 300 | |
| Grants and Contributions | ... | | ... | | ... | |
| Other Receipts | 2,829 | | 3,468 | | 196 | |
| **Total Receipts** | **89,337** | | **91,851** | | **91,289** | |
| **Net Cash Flows From Operating Activities** | **3,533** | | **4,058** | | **343** | |
| **Cash Flows From Investing Activities** |  | |  | |  | |
| Proceeds from Sale of Property, Plant and Equipment | ... | | 1 | | ... | |
| Purchases of Property, Plant and Equipment | (1,110) | | (340) | | (1,110) | |
| Proceeds from Sale of Investments | ... | | ... | | ... | |
| Purchases of Investments | ... | | ... | | ... | |
| Advances Repayments Received | ... | | ... | | ... | |
| Advances made | ... | | ... | | ... | |
| Other Investing | (1,110) | | (188) | | (1,110) | |
| **Net Cash Flows From Investing Activities** | **(2,220)** | | **(527)** | | **(2,220)** | |
| **Cash Flows From Financing Activities** |  | |  | |  | |
| Proceeds from Borrowings and Advances | ... | | ... | | ... | |
| Repayment of Borrowings and Advances | (1,543) | | (1,612) | | (1,642) | |
| Dividends Paid | ... | | ... | | ... | |
| Other Financing | ... | | ... | | ... | |
| Capital Appropriation - Equity Appropriation | ... | | ... | | ... | |
| Cash Equity Injection to For-Profit Entities | ... | | ... | | ... | |
| **Net Cash Flows From Financing Activities** | **(1,543)** | | **(1,612)** | | **(1,642)** | |
| **Net Increase/(Decrease) in Cash** | **(230)** | | **1,918** | | **(3,519)** | |
| Opening Cash and Cash Equivalents | 14,267 | | 12,670 | | 14,588 | |
| Reclassification of Cash Equivalents | ... | | ... | | ... | |
| Cash transferred in(out) as a Result of Administrative Restructuring | ... | | ... | | ... | |
| **Closing Cash and Cash Equivalents** | **14,037** | | **14,588** | | **11,069** | |

### Independent Commission Against Corruption

#### Operating Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | 2024-25 | | | | 2025-26 | |
|  | | Budget | | Revised | | Budget | |
|  | | $000 | | $000 | | $000 | |
| **Expenses Excluding Losses** |  | |  | |  | |
| Operating Expenses - |  | |  | |  | |
| Employee Related | 28,843 | | 29,238 | | 31,702 | |
| Personnel Services Expenses | ... | | ... | | ... | |
| Other Operating Expenses | 11,029 | | 9,603 | | 14,587 | |
| Grants and Subsidies | ... | | ... | | ... | |
| Appropriation Expense | ... | | ... | | ... | |
| Depreciation and Amortisation | 3,384 | | 3,384 | | 5,474 | |
| Finance Costs | 81 | | 182 | | 1,383 | |
| Other Expenses | ... | | ... | | ... | |
| **TOTAL EXPENSES EXCLUDING LOSSES** | **43,337** | | **42,407** | | **53,146** | |
| **Revenue** |  | |  | |  | |
| Appropriation Revenue | 49,127 | | 43,984 | | 67,450 | |
| Funding Distribution from Department | ... | | ... | | ... | |
| Acceptance by Crown Entity of Employee Benefits and Other Liabilities | 547 | | 547 | | 566 | |
| Transfers to the Crown Entity | ... | | ... | | ... | |
| Sales of Goods and Services | ... | | ... | | ... | |
| Grants and Contributions | ... | | ... | | ... | |
| Investment Revenue | ... | | 360 | | 178 | |
| Retained Taxes, Fees and Fines | ... | | ... | | ... | |
| Other Revenue | 31 | | 31 | | 31 | |
| **Total Revenue** | **49,705** | | **44,922** | | **68,225** | |
| Gain/(Loss) on Disposal of Non Current Assets | ... | | ... | | ... | |
| Other Gains/(Losses) | ... | | ... | | ... | |
| **Net Result** | **6,368** | | **2,515** | | **15,079** | |

#### Balance Sheet

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | 2024-25 | | | | 2025-26 | |
|  | | Budget | | Revised | | Budget | |
|  | | $000 | | $000 | | $000 | |
| **Assets** |  | |  | |  | |
| **Current Assets** |  | |  | |  | |
| Cash Assets | 2,944 | | 5,911 | | 7,235 | |
| Taxes Receivable | ... | | ... | | ... | |
| Receivables | 1,088 | | 2,648 | | 2,648 | |
| Contract Assets | ... | | ... | | ... | |
| Inventories | ... | | ... | | ... | |
| Financial Assets at Fair Value | ... | | ... | | ... | |
| Other Financial Assets | ... | | ... | | ... | |
| Other | ... | | ... | | ... | |
| Assets Held For Sale | ... | | ... | | ... | |
| **Total Current Assets** | **4,032** | | **8,560** | | **9,884** | |
| **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 | 4,096 | | 1,560 | | 14,168 | |
| Infrastructure Systems | ... | | ... | | ... | |
| Investment Properties | ... | | ... | | ... | |
| Right of Use Assets | 2,699 | | 1,463 | | 34,467 | |
| Intangibles | 3,778 | | 2,363 | | 4,432 | |
| Other Assets | ... | | ... | | ... | |
| **Total Non Current Assets** | **10,572** | | **5,386** | | **53,067** | |
| **Total Assets** | **14,604** | | **13,945** | | **62,950** | |
| **Liabilities** |  | |  | |  | |
| **Current Liabilities** |  | |  | |  | |
| Taxes Payable | ... | | ... | | ... | |
| Payables | 786 | | 795 | | 795 | |
| Contract Liabilities | ... | | ... | | ... | |
| Other Financial Liabilities at Fair Value | ... | | ... | | ... | |
| Borrowings | 2,405 | | 2,011 | | 2,666 | |
| Provisions | 2,910 | | 2,724 | | 2,724 | |
| Other | ... | | ... | | ... | |
| Liabilities Associated with Assets Held for Sale | ... | | ... | | ... | |
| **Total Current Liabilities** | **6,101** | | **5,530** | | **6,185** | |
| **Non Current Liabilities** |  | |  | |  | |
| Taxes Payable | ... | | ... | | ... | |
| Payables | ... | | ... | | ... | |
| Contract Liabilities | ... | | ... | | ... | |
| Other Financial Liabilities at Fair Value | ... | | ... | | ... | |
| Borrowings | 1,895 | | 747 | | 34,018 | |
| Provisions | 1,738 | | 1,760 | | 1,760 | |
| Other | ... | | ... | | ... | |
| **Total Non Current Liabilities** | **3,633** | | **2,507** | | **35,778** | |
| **Total Liabilities** | **9,734** | | **8,037** | | **41,963** | |
| **Net Assets** | **4,871** | | **5,909** | | **20,988** | |
| **Equity** |  | |  | |  | |
| Accumulated Funds | 4,871 | | 5,909 | | 20,988 | |
| Reserves | ... | | ... | | ... | |
| Capital Equity | ... | | ... | | ... | |
| **Total Equity** | **4,871** | | **5,909** | | **20,988** | |

#### Cash Flow Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | 2024-25 | | | | 2025-26 | |
|  | | Budget | | Revised | | Budget | |
|  | | $000 | | $000 | | $000 | |
| **Cash Flows From Operating Activities** |  | |  | |  | |
| **Payments** |  | |  | |  | |
| Employee Related | 28,296 | | 29,191 | | 31,136 | |
| Personnel Services | ... | | ... | | ... | |
| Grants and Subsidies | ... | | ... | | ... | |
| Finance Costs | 81 | | 182 | | 1,383 | |
| Equivalent Income Tax | ... | | ... | | ... | |
| Other Payments | 11,029 | | 12,303 | | 17,087 | |
| **Total Payments** | **39,406** | | **41,676** | | **49,606** | |
| **Receipts** |  | |  | |  | |
| Appropriation | 49,127 | | 43,984 | | 67,450 | |
| 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 | ... | | 360 | | 178 | |
| Grants and Contributions | ... | | ... | | ... | |
| Other Receipts | 31 | | 1,431 | | 2,531 | |
| **Total Receipts** | **49,158** | | **45,775** | | **70,159** | |
| **Net Cash Flows From Operating Activities** | **9,752** | | **4,099** | | **20,553** | |
| **Cash Flows From Investing Activities** |  | |  | |  | |
| Proceeds from Sale of Property, Plant and Equipment | ... | | ... | | ... | |
| Purchases of Property, Plant and Equipment | (2,400) | | (300) | | (13,800) | |
| Proceeds from Sale of Investments | ... | | ... | | ... | |
| Purchases of Investments | ... | | ... | | ... | |
| Advances Repayments Received | ... | | ... | | ... | |
| Advances made | ... | | ... | | ... | |
| Other Investing | (3,835) | | (2,081) | | (2,965) | |
| **Net Cash Flows From Investing Activities** | **(6,235)** | | **(2,381)** | | **(16,765)** | |
| **Cash Flows From Financing Activities** |  | |  | |  | |
| Proceeds from Borrowings and Advances | ... | | ... | | ... | |
| Repayment of Borrowings and Advances | (2,215) | | (2,011) | | (2,464) | |
| Dividends Paid | ... | | ... | | ... | |
| Other Financing | ... | | ... | | ... | |
| Capital Appropriation - Equity Appropriation | ... | | ... | | ... | |
| Cash Equity Injection to For-Profit Entities | ... | | ... | | ... | |
| **Net Cash Flows From Financing Activities** | **(2,215)** | | **(2,011)** | | **(2,464)** | |
| **Net Increase/(Decrease) in Cash** | **1,302** | | **(293)** | | **1,324** | |
| Opening Cash and Cash Equivalents | 1,642 | | 6,204 | | 5,911 | |
| Reclassification of Cash Equivalents | ... | | ... | | ... | |
| Cash transferred in(out) as a Result of Administrative Restructuring | ... | | ... | | ... | |
| **Closing Cash and Cash Equivalents** | **2,944** | | **5,911** | | **7,235** | |

### Law Enforcement Conduct Commission

#### Operating Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | 2024-25 | | | | 2025-26 | |
|  | | Budget | | Revised | | Budget | |
|  | | $000 | | $000 | | $000 | |
| **Expenses Excluding Losses** |  | |  | |  | |
| Operating Expenses - |  | |  | |  | |
| Employee Related | 22,897 | | 21,559 | | 25,072 | |
| Personnel Services Expenses | ... | | ... | | ... | |
| Other Operating Expenses | 3,218 | | 4,518 | | 4,111 | |
| Grants and Subsidies | ... | | ... | | ... | |
| Appropriation Expense | ... | | ... | | ... | |
| Depreciation and Amortisation | 3,383 | | 3,138 | | 3,412 | |
| Finance Costs | 167 | | 391 | | 128 | |
| Other Expenses | ... | | ... | | ... | |
| **TOTAL EXPENSES EXCLUDING LOSSES** | **29,665** | | **29,606** | | **32,723** | |
| **Revenue** |  | |  | |  | |
| Appropriation Revenue | 28,748 | | 28,600 | | 31,797 | |
| Funding Distribution from Department | ... | | ... | | ... | |
| Acceptance by Crown Entity of Employee Benefits and Other Liabilities | 767 | | 777 | | 800 | |
| Transfers to the Crown Entity | ... | | ... | | ... | |
| Sales of Goods and Services | ... | | ... | | ... | |
| Grants and Contributions | ... | | ... | | ... | |
| Investment Revenue | ... | | 25 | | ... | |
| Retained Taxes, Fees and Fines | ... | | ... | | ... | |
| Other Revenue | 54 | | 75 | | 55 | |
| **Total Revenue** | **29,569** | | **29,477** | | **32,652** | |
| Gain/(Loss) on Disposal of Non Current Assets | 15 | | 72 | | 15 | |
| Other Gains/(Losses) | ... | | (20) | | ... | |
| **Net Result** | **(81)** | | **(78)** | | **(56)** | |

#### Balance Sheet

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | 2024-25 | | | | 2025-26 | |
|  | | Budget | | Revised | | Budget | |
|  | | $000 | | $000 | | $000 | |
| **Assets** |  | |  | |  | |
| **Current Assets** |  | |  | |  | |
| Cash Assets | 199 | | 538 | | 567 | |
| Taxes Receivable | ... | | ... | | ... | |
| Receivables | 1,240 | | 1,367 | | 1,226 | |
| Contract Assets | ... | | ... | | ... | |
| Inventories | ... | | ... | | ... | |
| Financial Assets at Fair Value | ... | | ... | | ... | |
| Other Financial Assets | ... | | ... | | ... | |
| Other | ... | | ... | | ... | |
| Assets Held For Sale | ... | | ... | | ... | |
| **Total Current Assets** | **1,439** | | **1,905** | | **1,793** | |
| **Non Current Assets** |  | |  | |  | |
| Taxes Receivable | ... | | ... | | ... | |
| Receivables | ... | | ... | | ... | |
| Contract Assets | ... | | ... | | ... | |
| Inventories | ... | | ... | | ... | |
| Financial Assets at Fair Value | ... | | ... | | ... | |
| Equity Investments | ... | | ... | | ... | |
| Property, Plant and Equipment - |  | |  | |  | |
| Land and Building | 17 | | 67 | | 156 | |
| Plant and Equipment | 2,354 | | 2,509 | | 2,391 | |
| Infrastructure Systems | ... | | ... | | ... | |
| Investment Properties | ... | | ... | | ... | |
| Right of Use Assets | 9,144 | | 8,668 | | 6,749 | |
| Intangibles | 839 | | 976 | | 857 | |
| Other Assets | ... | | ... | | ... | |
| **Total Non Current Assets** | **12,353** | | **12,220** | | **10,153** | |
| **Total Assets** | **13,793** | | **14,125** | | **11,946** | |
| **Liabilities** |  | |  | |  | |
| **Current Liabilities** |  | |  | |  | |
| Taxes Payable | ... | | ... | | ... | |
| Payables | 507 | | 450 | | 450 | |
| Contract Liabilities | ... | | ... | | ... | |
| Other Financial Liabilities at Fair Value | ... | | ... | | ... | |
| Borrowings | 1,951 | | 2,071 | | 2,174 | |
| Provisions | 1,927 | | 2,016 | | 2,016 | |
| Other | ... | | ... | | ... | |
| Liabilities Associated with Assets Held for Sale | ... | | ... | | ... | |
| **Total Current Liabilities** | **4,385** | | **4,538** | | **4,641** | |
| **Non Current Liabilities** |  | |  | |  | |
| Taxes Payable | ... | | ... | | ... | |
| Payables | ... | | ... | | ... | |
| Contract Liabilities | ... | | ... | | ... | |
| Other Financial Liabilities at Fair Value | ... | | ... | | ... | |
| Borrowings | 6,984 | | 6,936 | | 4,710 | |
| Provisions | 661 | | 783 | | 783 | |
| Other | ... | | ... | | ... | |
| **Total Non Current Liabilities** | **7,645** | | **7,719** | | **5,493** | |
| **Total Liabilities** | **12,031** | | **12,256** | | **10,133** | |
| **Net Assets** | **1,762** | | **1,868** | | **1,812** | |
| **Equity** |  | |  | |  | |
| Accumulated Funds | 1,762 | | 1,868 | | 1,812 | |
| Reserves | ... | | ... | | ... | |
| Capital Equity | ... | | ... | | ... | |
| **Total Equity** | **1,762** | | **1,868** | | **1,812** | |

#### Cash Flow Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | 2024-25 | | | | 2025-26 | |
|  | | Budget | | Revised | | Budget | |
|  | | $000 | | $000 | | $000 | |
| **Cash Flows From Operating Activities** |  | |  | |  | |
| **Payments** |  | |  | |  | |
| Employee Related | 22,131 | | 21,039 | | 24,272 | |
| Personnel Services | ... | | ... | | ... | |
| Grants and Subsidies | ... | | ... | | ... | |
| Finance Costs | 167 | | 391 | | 128 | |
| Equivalent Income Tax | ... | | ... | | ... | |
| Other Payments | 3,125 | | 4,376 | | 4,017 | |
| **Total Payments** | **25,423** | | **25,805** | | **28,417** | |
| **Receipts** |  | |  | |  | |
| Appropriation | 28,748 | | 28,600 | | 31,797 | |
| 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 | ... | | 25 | | ... | |
| Grants and Contributions | ... | | ... | | ... | |
| Other Receipts | 54 | | 164 | | 101 | |
| **Total Receipts** | **28,803** | | **28,789** | | **31,898** | |
| **Net Cash Flows From Operating Activities** | **3,380** | | **2,983** | | **3,482** | |
| **Cash Flows From Investing Activities** |  | |  | |  | |
| Proceeds from Sale of Property, Plant and Equipment | 15 | | 72 | | 15 | |
| Purchases of Property, Plant and Equipment | (1,000) | | (920) | | (1,000) | |
| Proceeds from Sale of Investments | ... | | ... | | ... | |
| Purchases of Investments | ... | | ... | | ... | |
| Advances Repayments Received | ... | | ... | | ... | |
| Advances made | ... | | ... | | ... | |
| Other Investing | (100) | | (100) | | ... | |
| **Net Cash Flows From Investing Activities** | **(1,085)** | | **(948)** | | **(985)** | |
| **Cash Flows From Financing Activities** |  | |  | |  | |
| Proceeds from Borrowings and Advances | ... | | ... | | ... | |
| Repayment of Borrowings and Advances | (2,456) | | (1,850) | | (2,468) | |
| Dividends Paid | ... | | ... | | ... | |
| Other Financing | ... | | ... | | ... | |
| Capital Appropriation - Equity Appropriation | ... | | ... | | ... | |
| Cash Equity Injection to For-Profit Entities | ... | | ... | | ... | |
| **Net Cash Flows From Financing Activities** | **(2,456)** | | **(1,850)** | | **(2,468)** | |
| **Net Increase/(Decrease) in Cash** | **(161)** | | **185** | | **29** | |
| Opening Cash and Cash Equivalents | 360 | | 353 | | 538 | |
| Reclassification of Cash Equivalents | ... | | ... | | ... | |
| Cash transferred in(out) as a Result of Administrative Restructuring | ... | | ... | | ... | |
| **Closing Cash and Cash Equivalents** | **199** | | **538** | | **567** | |

### New South Wales Electoral Commission

#### Operating Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | 2024-25 | | | | 2025-26 | |
|  | | Budget | | Revised | | Budget | |
|  | | $000 | | $000 | | $000 | |
| **Expenses Excluding Losses** |  | |  | |  | |
| Operating Expenses - |  | |  | |  | |
| Employee Related | 95,110 | | 73,308 | | 47,016 | |
| Personnel Services Expenses | ... | | ... | | ... | |
| Other Operating Expenses | 20,281 | | 42,930 | | 48,466 | |
| Grants and Subsidies | ... | | ... | | ... | |
| Appropriation Expense | ... | | ... | | ... | |
| Depreciation and Amortisation | 10,875 | | 8,075 | | 9,652 | |
| Finance Costs | 1,016 | | 716 | | 1,396 | |
| Other Expenses | 71,746 | | 58,947 | | 29,003 | |
| **TOTAL EXPENSES EXCLUDING LOSSES** | **199,028** | | **183,976** | | **135,533** | |
| **Revenue** |  | |  | |  | |
| Appropriation Revenue | 192,826 | | 172,806 | | 118,733 | |
| Funding Distribution from Department | ... | | ... | | ... | |
| Acceptance by Crown Entity of Employee Benefits and Other Liabilities | 600 | | 849 | | 626 | |
| Transfers to the Crown Entity | (57,718) | | (55,518) | | ... | |
| Sales of Goods and Services | 57,299 | | 53,797 | | 1,593 | |
| Grants and Contributions | 4,100 | | 4,100 | | 6,900 | |
| Investment Revenue | ... | | 800 | | ... | |
| Retained Taxes, Fees and Fines | ... | | ... | | ... | |
| Other Revenue | 0 | | ... | | ... | |
| **Total Revenue** | **197,107** | | **176,834** | | **127,852** | |
| Gain/(Loss) on Disposal of Non Current Assets | ... | | 2 | | ... | |
| Other Gains/(Losses) | ... | | ... | | ... | |
| **Net Result** | **(1,921)** | | **(7,140)** | | **(7,681)** | |

#### Balance Sheet

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | 2024-25 | | | | 2025-26 | |
|  | | Budget | | Revised | | Budget | |
|  | | $000 | | $000 | | $000 | |
| **Assets** |  | |  | |  | |
| **Current Assets** |  | |  | |  | |
| Cash Assets | 12,139 | | 14,770 | | 12,012 | |
| Taxes Receivable | ... | | ... | | ... | |
| Receivables | 10,558 | | 4,441 | | 4,441 | |
| 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** | **22,900** | | **19,414** | | **16,656** | |
| **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 | 501 | | 1,244 | | 1,009 | |
| Infrastructure Systems | ... | | ... | | ... | |
| Investment Properties | ... | | ... | | ... | |
| Right of Use Assets | 17,165 | | 16,817 | | 14,017 | |
| Intangibles | 29,862 | | 30,055 | | 24,938 | |
| Other Assets | ... | | ... | | ... | |
| **Total Non Current Assets** | **47,528** | | **48,116** | | **39,964** | |
| **Total Assets** | **70,428** | | **67,530** | | **56,620** | |
| **Liabilities** |  | |  | |  | |
| **Current Liabilities** |  | |  | |  | |
| Taxes Payable | ... | | ... | | ... | |
| Payables | 4,500 | | 2,490 | | 2,490 | |
| Contract Liabilities | ... | | ... | | ... | |
| Other Financial Liabilities at Fair Value | ... | | ... | | ... | |
| Borrowings | 2,991 | | 2,991 | | 3,216 | |
| Provisions | 5,064 | | 5,064 | | 5,064 | |
| Other | ... | | ... | | ... | |
| Liabilities Associated with Assets Held for Sale | ... | | ... | | ... | |
| **Total Current Liabilities** | **12,555** | | **10,545** | | **10,770** | |
| **Non Current Liabilities** |  | |  | |  | |
| Taxes Payable | ... | | ... | | ... | |
| Payables | ... | | ... | | ... | |
| Contract Liabilities | ... | | ... | | ... | |
| Other Financial Liabilities at Fair Value | ... | | ... | | ... | |
| Borrowings | 23,314 | | 23,314 | | 19,860 | |
| Provisions | 685 | | 685 | | 685 | |
| Other | ... | | ... | | ... | |
| **Total Non Current Liabilities** | **23,999** | | **23,999** | | **20,545** | |
| **Total Liabilities** | **36,554** | | **34,544** | | **31,315** | |
| **Net Assets** | **33,874** | | **32,986** | | **25,305** | |
| **Equity** |  | |  | |  | |
| Accumulated Funds | 33,874 | | 32,986 | | 25,305 | |
| Reserves | ... | | ... | | ... | |
| Capital Equity | ... | | ... | | ... | |
| **Total Equity** | **33,874** | | **32,986** | | **25,305** | |

#### Cash Flow Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | 2024-25 | | | | 2025-26 | |
|  | | Budget | | Revised | | Budget | |
|  | | $000 | | $000 | | $000 | |
| **Cash Flows From Operating Activities** |  | |  | |  | |
| **Payments** |  | |  | |  | |
| Employee Related | 94,510 | | 73,626 | | 46,387 | |
| Personnel Services | ... | | ... | | ... | |
| Grants and Subsidies | ... | | ... | | ... | |
| Finance Costs | 1,016 | | 716 | | 1,396 | |
| Equivalent Income Tax | ... | | ... | | ... | |
| Other Payments | 100,626 | | 95,596 | | 77,473 | |
| **Total Payments** | **196,153** | | **169,938** | | **125,255** | |
| **Receipts** |  | |  | |  | |
| Appropriation | 192,826 | | 172,806 | | 118,733 | |
| 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) | | (55,518) | | ... | |
| Sale of Goods and Services | 60,074 | | 57,827 | | 1,593 | |
| Retained Taxes, Fees and Fines | ... | | ... | | ... | |
| Interest Received | ... | | 800 | | ... | |
| Grants and Contributions | 4,100 | | 4,100 | | 6,900 | |
| Other Receipts | 8,600 | | ... | | ... | |
| **Total Receipts** | **207,882** | | **180,015** | | **127,226** | |
| **Net Cash Flows From Operating Activities** | **11,729** | | **10,077** | | **1,971** | |
| **Cash Flows From Investing Activities** |  | |  | |  | |
| Proceeds from Sale of Property, Plant and Equipment | ... | | 2 | | ... | |
| Purchases of Property, Plant and Equipment | (99) | | (650) | | (100) | |
| Proceeds from Sale of Investments | ... | | ... | | ... | |
| Purchases of Investments | ... | | ... | | ... | |
| Advances Repayments Received | ... | | ... | | ... | |
| Advances made | ... | | ... | | ... | |
| Other Investing | (12,607) | | (9,487) | | (1,400) | |
| **Net Cash Flows From Investing Activities** | **(12,706)** | | **(10,135)** | | **(1,500)** | |
| **Cash Flows From Financing Activities** |  | |  | |  | |
| Proceeds from Borrowings and Advances | ... | | ... | | ... | |
| Repayment of Borrowings and Advances | (3,449) | | (3,686) | | (3,229) | |
| Dividends Paid | ... | | ... | | ... | |
| Other Financing | ... | | ... | | ... | |
| Capital Appropriation - Equity Appropriation | ... | | ... | | ... | |
| Cash Equity Injection to For-Profit Entities | ... | | ... | | ... | |
| **Net Cash Flows From Financing Activities** | **(3,449)** | | **(3,686)** | | **(3,229)** | |
| **Net Increase/(Decrease) in Cash** | **(4,426)** | | **(3,745)** | | **(2,758)** | |
| Opening Cash and Cash Equivalents | 16,565 | | 18,515 | | 14,770 | |
| Reclassification of Cash Equivalents | ... | | ... | | ... | |
| Cash transferred in(out) as a Result of Administrative Restructuring | ... | | ... | | ... | |
| **Closing Cash and Cash Equivalents** | **12,139** | | **14,770** | | **12,012** | |

### Ombudsman's Office

#### Operating Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | 2024-25 | | | | 2025-26 | |
|  | | Budget | | Revised | | Budget | |
|  | | $000 | | $000 | | $000 | |
| **Expenses Excluding Losses** |  | |  | |  | |
| Operating Expenses - |  | |  | |  | |
| Employee Related | 40,835 | | 37,644 | | 42,793 | |
| Personnel Services Expenses | ... | | ... | | ... | |
| Other Operating Expenses | 11,515 | | 13,914 | | 11,965 | |
| Grants and Subsidies | ... | | ... | | ... | |
| Appropriation Expense | ... | | ... | | ... | |
| Depreciation and Amortisation | 4,337 | | 3,201 | | 3,566 | |
| Finance Costs | 146 | | 83 | | 131 | |
| Other Expenses | ... | | ... | | ... | |
| **TOTAL EXPENSES EXCLUDING LOSSES** | **56,833** | | **54,843** | | **58,455** | |
| **Revenue** |  | |  | |  | |
| Appropriation Revenue | 54,571 | | 52,995 | | 57,917 | |
| Funding Distribution from Department | ... | | ... | | ... | |
| Acceptance by Crown Entity of Employee Benefits and Other Liabilities | 1,092 | | 874 | | 1,132 | |
| Transfers to the Crown Entity | ... | | ... | | ... | |
| Sales of Goods and Services | 720 | | 940 | | 738 | |
| Grants and Contributions | ... | | ... | | ... | |
| Investment Revenue | ... | | 353 | | ... | |
| Retained Taxes, Fees and Fines | ... | | ... | | ... | |
| Other Revenue | 0 | | ... | | ... | |
| **Total Revenue** | **56,383** | | **55,162** | | **59,787** | |
| Gain/(Loss) on Disposal of Non Current Assets | ... | | ... | | ... | |
| Other Gains/(Losses) | ... | | ... | | ... | |
| **Net Result** | **(450)** | | **319** | | **1,332** | |

#### Balance Sheet

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | 2024-25 | | | | 2025-26 | |
|  | | Budget | | Revised | | Budget | |
|  | | $000 | | $000 | | $000 | |
| **Assets** |  | |  | |  | |
| **Current Assets** |  | |  | |  | |
| Cash Assets | 5,675 | | 10,065 | | 7,864 | |
| Taxes Receivable | ... | | ... | | ... | |
| Receivables | 500 | | 500 | | 500 | |
| Contract Assets | ... | | ... | | ... | |
| Inventories | ... | | ... | | ... | |
| Financial Assets at Fair Value | ... | | ... | | ... | |
| Other Financial Assets | ... | | ... | | ... | |
| Other | ... | | ... | | ... | |
| Assets Held For Sale | ... | | ... | | ... | |
| **Total Current Assets** | **6,175** | | **10,565** | | **8,364** | |
| **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 | | ... | | 3,781 | |
| Plant and Equipment | 925 | | 1,034 | | 1,407 | |
| Infrastructure Systems | ... | | ... | | ... | |
| Investment Properties | ... | | ... | | ... | |
| Right of Use Assets | 1,836 | | 1,194 | | 5,407 | |
| Intangibles | 1,872 | | 1,952 | | 1,468 | |
| Other Assets | ... | | ... | | ... | |
| **Total Non Current Assets** | **6,532** | | **4,181** | | **12,064** | |
| **Total Assets** | **12,707** | | **14,746** | | **20,428** | |
| **Liabilities** |  | |  | |  | |
| **Current Liabilities** |  | |  | |  | |
| Taxes Payable | ... | | ... | | ... | |
| Payables | 2,471 | | 2,467 | | 2,539 | |
| Contract Liabilities | 72 | | 72 | | 72 | |
| Other Financial Liabilities at Fair Value | ... | | ... | | ... | |
| Borrowings | 1,837 | | 1,175 | | 1,615 | |
| Provisions | 3,593 | | 3,593 | | 3,593 | |
| Other | ... | | ... | | ... | |
| Liabilities Associated with Assets Held for Sale | ... | | ... | | ... | |
| **Total Current Liabilities** | **7,974** | | **7,307** | | **7,819** | |
| **Non Current Liabilities** |  | |  | |  | |
| Taxes Payable | ... | | ... | | ... | |
| Payables | ... | | ... | | ... | |
| Contract Liabilities | ... | | ... | | ... | |
| Other Financial Liabilities at Fair Value | ... | | ... | | ... | |
| Borrowings | ... | | 0 | | 3,838 | |
| Provisions | 1,504 | | 1,079 | | 1,079 | |
| Other | ... | | ... | | ... | |
| **Total Non Current Liabilities** | **1,504** | | **1,079** | | **4,917** | |
| **Total Liabilities** | **9,478** | | **8,386** | | **12,736** | |
| **Net Assets** | **3,230** | | **6,359** | | **7,691** | |
| **Equity** |  | |  | |  | |
| Accumulated Funds | 3,230 | | 6,359 | | 7,691 | |
| Reserves | ... | | ... | | ... | |
| Capital Equity | ... | | ... | | ... | |
| **Total Equity** | **3,230** | | **6,359** | | **7,691** | |

#### Cash Flow Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | 2024-25 | | | | 2025-26 | |
|  | | Budget | | Revised | | Budget | |
|  | | $000 | | $000 | | $000 | |
| **Cash Flows From Operating Activities** |  | |  | |  | |
| **Payments** |  | |  | |  | |
| Employee Related | 38,328 | | 36,569 | | 41,661 | |
| Personnel Services | ... | | ... | | ... | |
| Grants and Subsidies | ... | | ... | | ... | |
| Finance Costs | 107 | | 70 | | 126 | |
| Equivalent Income Tax | ... | | ... | | ... | |
| Other Payments | 10,055 | | 14,559 | | 11,898 | |
| **Total Payments** | **48,489** | | **51,198** | | **53,685** | |
| **Receipts** |  | |  | |  | |
| Appropriation | 54,571 | | 52,995 | | 57,917 | |
| 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 | 833 | | 1,009 | | 738 | |
| Retained Taxes, Fees and Fines | ... | | ... | | ... | |
| Interest Received | ... | | 353 | | ... | |
| Grants and Contributions | ... | | ... | | ... | |
| Other Receipts | 6 | | 1,763 | | ... | |
| **Total Receipts** | **55,410** | | **56,120** | | **58,655** | |
| **Net Cash Flows From Operating Activities** | **6,921** | | **4,922** | | **4,970** | |
| **Cash Flows From Investing Activities** |  | |  | |  | |
| Proceeds from Sale of Property, Plant and Equipment | ... | | ... | | ... | |
| Purchases of Property, Plant and Equipment | (2,108) | | (583) | | (5,073) | |
| Proceeds from Sale of Investments | ... | | ... | | ... | |
| Purchases of Investments | ... | | ... | | ... | |
| Advances Repayments Received | ... | | ... | | ... | |
| Advances made | ... | | ... | | ... | |
| Other Investing | (700) | | (410) | | (290) | |
| **Net Cash Flows From Investing Activities** | **(2,808)** | | **(993)** | | **(5,363)** | |
| **Cash Flows From Financing Activities** |  | |  | |  | |
| Proceeds from Borrowings and Advances | ... | | ... | | ... | |
| Repayment of Borrowings and Advances | (3,104) | | (2,278) | | (1,808) | |
| Dividends Paid | ... | | ... | | ... | |
| Other Financing | ... | | ... | | ... | |
| Capital Appropriation - Equity Appropriation | ... | | ... | | ... | |
| Cash Equity Injection to For-Profit Entities | ... | | ... | | ... | |
| **Net Cash Flows From Financing Activities** | **(3,104)** | | **(2,278)** | | **(1,808)** | |
| **Net Increase/(Decrease) in Cash** | **1,009** | | **1,651** | | **(2,201)** | |
| Opening Cash and Cash Equivalents | 4,666 | | 8,414 | | 10,065 | |
| Reclassification of Cash Equivalents | ... | | ... | | ... | |
| Cash transferred in(out) as a Result of Administrative Restructuring | ... | | ... | | ... | |
| **Closing Cash and Cash Equivalents** | **5,675** | | **10,065** | | **7,864** | |