# 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** |