

## 14. INTEGRITY AGENCIES

### 14.1 Agency Expense Summary

Integrity Agencies	Expenses <sup>(a)</sup>			Capital Expenditure		
	2024-25 Revised \$m	2025-26 Budget \$m	Change %	2024-25 Revised \$m	2025-26 Budget \$m	Change %
<b>Agencies</b>						
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
<b>Total Agencies</b>	<b>400.8</b>	<b>373.1</b>	<b>(6.9)</b>	<b>18.4</b>	<b>68.9</b>	<b>275.3</b>

(a) 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.

## 14.2 Financial Statements

### Audit Office of New South Wales

#### Operating Statement

	2024-25 Budget \$000	Revised \$000	2025-26 Budget \$000
<b>Expenses Excluding Losses</b>			
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	...	...	...
<b>TOTAL EXPENSES EXCLUDING LOSSES</b>	<b>89,577</b>	<b>89,956</b>	<b>93,226</b>
<b>Revenue</b>			
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
<b>Total Revenue</b>	<b>88,552</b>	<b>89,893</b>	<b>91,349</b>
Gain/(Loss) on Disposal of Non Current Assets	...	(39)	...
Other Gains/(Losses)	...	...	...
<b>Net Result</b>	<b>(1,025)</b>	<b>(102)</b>	<b>(1,877)</b>

## Balance Sheet

	2024-25 Budget \$000	Revised \$000	2025-26 Budget \$000
<b>Assets</b>			
<b>Current Assets</b>			
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	...	...	...
<b>Total Current Assets</b>	<b>31,088</b>	<b>33,055</b>	<b>30,036</b>
<b>Non Current Assets</b>			
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
<b>Total Non Current Assets</b>	<b>11,722</b>	<b>11,996</b>	<b>11,317</b>
<b>Total Assets</b>	<b>42,810</b>	<b>45,050</b>	<b>41,352</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
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	...	...	...
<b>Total Current Liabilities</b>	<b>18,787</b>	<b>20,173</b>	<b>20,005</b>
<b>Non Current Liabilities</b>			
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	...	...	...
<b>Total Non Current Liabilities</b>	<b>6,992</b>	<b>7,837</b>	<b>6,184</b>
<b>Total Liabilities</b>	<b>25,779</b>	<b>28,010</b>	<b>26,189</b>
<b>Net Assets</b>	<b>17,031</b>	<b>17,040</b>	<b>15,164</b>
<b>Equity</b>			
Accumulated Funds	17,031	17,040	15,164
Reserves	...	...	...
Capital Equity	...	...	...
<b>Total Equity</b>	<b>17,031</b>	<b>17,040</b>	<b>15,164</b>

## Cash Flow Statement

	2024-25 Budget \$000	Revised \$000	2025-26 Budget \$000
<b>Cash Flows From Operating Activities</b>			
<b>Payments</b>			
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
<b>Total Payments</b>	<b>85,804</b>	<b>87,793</b>	<b>90,946</b>
<b>Receipts</b>			
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
<b>Total Receipts</b>	<b>89,337</b>	<b>91,851</b>	<b>91,289</b>
<b>Net Cash Flows From Operating Activities</b>	<b>3,533</b>	<b>4,058</b>	<b>343</b>
<b>Cash Flows From Investing Activities</b>			
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)
<b>Net Cash Flows From Investing Activities</b>	<b>(2,220)</b>	<b>(527)</b>	<b>(2,220)</b>
<b>Cash Flows From Financing Activities</b>			
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	...	...	...
<b>Net Cash Flows From Financing Activities</b>	<b>(1,543)</b>	<b>(1,612)</b>	<b>(1,642)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>(230)</b>	<b>1,918</b>	<b>(3,519)</b>
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	...	...	...
<b>Closing Cash and Cash Equivalents</b>	<b>14,037</b>	<b>14,588</b>	<b>11,069</b>

# Independent Commission Against Corruption

## Operating Statement

	2024-25 Budget \$000	2024-25 Revised \$000	2025-26 Budget \$000
<b>Expenses Excluding Losses</b>			
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	...	...	...
<b>TOTAL EXPENSES EXCLUDING LOSSES</b>	<b>43,337</b>	<b>42,407</b>	<b>53,146</b>
<b>Revenue</b>			
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
<b>Total Revenue</b>	<b>49,705</b>	<b>44,922</b>	<b>68,225</b>
Gain/(Loss) on Disposal of Non Current Assets	...	...	...
Other Gains/(Losses)	...	...	...
<b>Net Result</b>	<b>6,368</b>	<b>2,515</b>	<b>15,079</b>

**Balance Sheet**

	2024-25 Budget \$000	Revised \$000	2025-26 Budget \$000
<b>Assets</b>			
<b>Current Assets</b>			
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	...	...	...
<b>Total Current Assets</b>	<b>4,032</b>	<b>8,560</b>	<b>9,884</b>
<b>Non Current Assets</b>			
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	...	...	...
<b>Total Non Current Assets</b>	<b>10,572</b>	<b>5,386</b>	<b>53,067</b>
<b>Total Assets</b>	<b>14,604</b>	<b>13,945</b>	<b>62,950</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
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	...	...	...
<b>Total Current Liabilities</b>	<b>6,101</b>	<b>5,530</b>	<b>6,185</b>
<b>Non Current Liabilities</b>			
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	...	...	...
<b>Total Non Current Liabilities</b>	<b>3,633</b>	<b>2,507</b>	<b>35,778</b>
<b>Total Liabilities</b>	<b>9,734</b>	<b>8,037</b>	<b>41,963</b>
<b>Net Assets</b>	<b>4,871</b>	<b>5,909</b>	<b>20,988</b>
<b>Equity</b>			
Accumulated Funds	4,871	5,909	20,988
Reserves	...	...	...
Capital Equity	...	...	...
<b>Total Equity</b>	<b>4,871</b>	<b>5,909</b>	<b>20,988</b>

## Cash Flow Statement

	2024-25 Budget \$000	Revised \$000	2025-26 Budget \$000
<b>Cash Flows From Operating Activities</b>			
<b>Payments</b>			
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
<b>Total Payments</b>	<b>39,406</b>	<b>41,676</b>	<b>49,606</b>
<b>Receipts</b>			
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
<b>Total Receipts</b>	<b>49,158</b>	<b>45,775</b>	<b>70,159</b>
<b>Net Cash Flows From Operating Activities</b>	<b>9,752</b>	<b>4,099</b>	<b>20,553</b>
<b>Cash Flows From Investing Activities</b>			
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)
<b>Net Cash Flows From Investing Activities</b>	<b>(6,235)</b>	<b>(2,381)</b>	<b>(16,765)</b>
<b>Cash Flows From Financing Activities</b>			
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	...	...	...
<b>Net Cash Flows From Financing Activities</b>	<b>(2,215)</b>	<b>(2,011)</b>	<b>(2,464)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>1,302</b>	<b>(293)</b>	<b>1,324</b>
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	...	...	...
<b>Closing Cash and Cash Equivalents</b>	<b>2,944</b>	<b>5,911</b>	<b>7,235</b>

## Law Enforcement Conduct Commission

### Operating Statement

	2024-25 Budget \$000	2024-25 Revised \$000	2025-26 Budget \$000
<b>Expenses Excluding Losses</b>			
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	...	...	...
<b>TOTAL EXPENSES EXCLUDING LOSSES</b>	<b>29,665</b>	<b>29,606</b>	<b>32,723</b>
<b>Revenue</b>			
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
<b>Total Revenue</b>	<b>29,569</b>	<b>29,477</b>	<b>32,652</b>
Gain/(Loss) on Disposal of Non Current Assets	15	72	15
Other Gains/(Losses)	...	(20)	...
<b>Net Result</b>	<b>(81)</b>	<b>(78)</b>	<b>(56)</b>



## Balance Sheet

	2024-25 Budget \$000	Revised \$000	2025-26 Budget \$000
<b>Assets</b>			
<b>Current Assets</b>			
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	...	...	...
<b>Total Current Assets</b>	<b>1,439</b>	<b>1,905</b>	<b>1,793</b>
<b>Non Current Assets</b>			
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	...	...	...
<b>Total Non Current Assets</b>	<b>12,353</b>	<b>12,220</b>	<b>10,153</b>
<b>Total Assets</b>	<b>13,793</b>	<b>14,125</b>	<b>11,946</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
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	...	...	...
<b>Total Current Liabilities</b>	<b>4,385</b>	<b>4,538</b>	<b>4,641</b>
<b>Non Current Liabilities</b>			
Taxes Payable	...	...	...
Payables	...	...	...
Contract Liabilities	...	...	...
Other Financial Liabilities at Fair Value	...	...	...
Borrowings	6,984	6,936	4,710
Provisions	661	783	783
Other	...	...	...
<b>Total Non Current Liabilities</b>	<b>7,645</b>	<b>7,719</b>	<b>5,493</b>
<b>Total Liabilities</b>	<b>12,031</b>	<b>12,256</b>	<b>10,133</b>
<b>Net Assets</b>	<b>1,762</b>	<b>1,868</b>	<b>1,812</b>
<b>Equity</b>			
Accumulated Funds	1,762	1,868	1,812
Reserves	...	...	...
Capital Equity	...	...	...
<b>Total Equity</b>	<b>1,762</b>	<b>1,868</b>	<b>1,812</b>

## Cash Flow Statement

	2024-25 Budget \$000	Revised \$000	2025-26 Budget \$000
<b>Cash Flows From Operating Activities</b>			
<b>Payments</b>			
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
<b>Total Payments</b>	<b>25,423</b>	<b>25,805</b>	<b>28,417</b>
<b>Receipts</b>			
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
<b>Total Receipts</b>	<b>28,803</b>	<b>28,789</b>	<b>31,898</b>
<b>Net Cash Flows From Operating Activities</b>	<b>3,380</b>	<b>2,983</b>	<b>3,482</b>
<b>Cash Flows From Investing Activities</b>			
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)	...
<b>Net Cash Flows From Investing Activities</b>	<b>(1,085)</b>	<b>(948)</b>	<b>(985)</b>
<b>Cash Flows From Financing Activities</b>			
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	...	...	...
<b>Net Cash Flows From Financing Activities</b>	<b>(2,456)</b>	<b>(1,850)</b>	<b>(2,468)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>(161)</b>	<b>185</b>	<b>29</b>
Opening Cash and Cash Equivalents	360	353	538
Reclassification of Cash Equivalents	...	...	...
Cash transferred in(out) as a Result of Administrative Restructuring	...	...	...
<b>Closing Cash and Cash Equivalents</b>	<b>199</b>	<b>538</b>	<b>567</b>

## New South Wales Electoral Commission

### Operating Statement

	2024-25 Budget \$000	2024-25 Revised \$000	2025-26 Budget \$000
<b>Expenses Excluding Losses</b>			
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
<b>TOTAL EXPENSES EXCLUDING LOSSES</b>	<b>199,028</b>	<b>183,976</b>	<b>135,533</b>
<b>Revenue</b>			
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	...	...
<b>Total Revenue</b>	<b>197,107</b>	<b>176,834</b>	<b>127,852</b>
Gain/(Loss) on Disposal of Non Current Assets	...	2	...
Other Gains/(Losses)	...	...	...
<b>Net Result</b>	<b>(1,921)</b>	<b>(7,140)</b>	<b>(7,681)</b>

## Balance Sheet

	2024-25 Budget \$000	Revised \$000	2025-26 Budget \$000
<b>Assets</b>			
<b>Current Assets</b>			
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	...	...	...
<b>Total Current Assets</b>	<b>22,900</b>	<b>19,414</b>	<b>16,656</b>
<b>Non Current Assets</b>			
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	...	...	...
<b>Total Non Current Assets</b>	<b>47,528</b>	<b>48,116</b>	<b>39,964</b>
<b>Total Assets</b>	<b>70,428</b>	<b>67,530</b>	<b>56,620</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
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	...	...	...
<b>Total Current Liabilities</b>	<b>12,555</b>	<b>10,545</b>	<b>10,770</b>
<b>Non Current Liabilities</b>			
Taxes Payable	...	...	...
Payables	...	...	...
Contract Liabilities	...	...	...
Other Financial Liabilities at Fair Value	...	...	...
Borrowings	23,314	23,314	19,860
Provisions	685	685	685
Other	...	...	...
<b>Total Non Current Liabilities</b>	<b>23,999</b>	<b>23,999</b>	<b>20,545</b>
<b>Total Liabilities</b>	<b>36,554</b>	<b>34,544</b>	<b>31,315</b>
<b>Net Assets</b>	<b>33,874</b>	<b>32,986</b>	<b>25,305</b>
<b>Equity</b>			
Accumulated Funds	33,874	32,986	25,305
Reserves	...	...	...
Capital Equity	...	...	...
<b>Total Equity</b>	<b>33,874</b>	<b>32,986</b>	<b>25,305</b>

## Cash Flow Statement

	2024-25 Budget \$000	Revised \$000	2025-26 Budget \$000
<b>Cash Flows From Operating Activities</b>			
<b>Payments</b>			
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
<b>Total Payments</b>	<b>196,153</b>	<b>169,938</b>	<b>125,255</b>
<b>Receipts</b>			
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	...	...
<b>Total Receipts</b>	<b>207,882</b>	<b>180,015</b>	<b>127,226</b>
<b>Net Cash Flows From Operating Activities</b>	<b>11,729</b>	<b>10,077</b>	<b>1,971</b>
<b>Cash Flows From Investing Activities</b>			
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)
<b>Net Cash Flows From Investing Activities</b>	<b>(12,706)</b>	<b>(10,135)</b>	<b>(1,500)</b>
<b>Cash Flows From Financing Activities</b>			
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	...	...	...
<b>Net Cash Flows From Financing Activities</b>	<b>(3,449)</b>	<b>(3,686)</b>	<b>(3,229)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>(4,426)</b>	<b>(3,745)</b>	<b>(2,758)</b>
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	...	...	...
<b>Closing Cash and Cash Equivalents</b>	<b>12,139</b>	<b>14,770</b>	<b>12,012</b>

## Ombudsman's Office

### Operating Statement

	2024-25 Budget \$000	2024-25 Revised \$000	2025-26 Budget \$000
<b>Expenses Excluding Losses</b>			
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	...	...	...
<b>TOTAL EXPENSES EXCLUDING LOSSES</b>	<b>56,833</b>	<b>54,843</b>	<b>58,455</b>
<b>Revenue</b>			
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	...	...
<b>Total Revenue</b>	<b>56,383</b>	<b>55,162</b>	<b>59,787</b>
Gain/(Loss) on Disposal of Non Current Assets	...	...	...
Other Gains/(Losses)	...	...	...
<b>Net Result</b>	<b>(450)</b>	<b>319</b>	<b>1,332</b>

## Balance Sheet

	2024-25 Budget \$000	Revised \$000	2025-26 Budget \$000
<b>Assets</b>			
<b>Current Assets</b>			
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	...	...	...
<b>Total Current Assets</b>	<b>6,175</b>	<b>10,565</b>	<b>8,364</b>
<b>Non Current Assets</b>			
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	...	...	...
<b>Total Non Current Assets</b>	<b>6,532</b>	<b>4,181</b>	<b>12,064</b>
<b>Total Assets</b>	<b>12,707</b>	<b>14,746</b>	<b>20,428</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
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	...	...	...
<b>Total Current Liabilities</b>	<b>7,974</b>	<b>7,307</b>	<b>7,819</b>
<b>Non Current Liabilities</b>			
Taxes Payable	...	...	...
Payables	...	...	...
Contract Liabilities	...	...	...
Other Financial Liabilities at Fair Value	...	...	...
Borrowings	...	0	3,838
Provisions	1,504	1,079	1,079
Other	...	...	...
<b>Total Non Current Liabilities</b>	<b>1,504</b>	<b>1,079</b>	<b>4,917</b>
<b>Total Liabilities</b>	<b>9,478</b>	<b>8,386</b>	<b>12,736</b>
<b>Net Assets</b>	<b>3,230</b>	<b>6,359</b>	<b>7,691</b>
<b>Equity</b>			
Accumulated Funds	3,230	6,359	7,691
Reserves	...	...	...
Capital Equity	...	...	...
<b>Total Equity</b>	<b>3,230</b>	<b>6,359</b>	<b>7,691</b>

## Cash Flow Statement

	2024-25 Budget \$000	Revised \$000	2025-26 Budget \$000
<b>Cash Flows From Operating Activities</b>			
<b>Payments</b>			
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
<b>Total Payments</b>	<b>48,489</b>	<b>51,198</b>	<b>53,685</b>
<b>Receipts</b>			
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	...
<b>Total Receipts</b>	<b>55,410</b>	<b>56,120</b>	<b>58,655</b>
<b>Net Cash Flows From Operating Activities</b>	<b>6,921</b>	<b>4,922</b>	<b>4,970</b>
<b>Cash Flows From Investing Activities</b>			
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)
<b>Net Cash Flows From Investing Activities</b>	<b>(2,808)</b>	<b>(993)</b>	<b>(5,363)</b>
<b>Cash Flows From Financing Activities</b>			
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	...	...	...
<b>Net Cash Flows From Financing Activities</b>	<b>(3,104)</b>	<b>(2,278)</b>	<b>(1,808)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>1,009</b>	<b>1,651</b>	<b>(2,201)</b>
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	...	...	...
<b>Closing Cash and Cash Equivalents</b>	<b>5,675</b>	<b>10,065</b>	<b>7,864</b>