



LEGISLATURE-GENERAL
TWENTY-FOURTH ANNUAL REPORT
YEAR 2012-13

Presented to both Houses of Parliament pursuant to the provisions
of the *Financial Management and Audit Act 1990*

LEGISLATURE-GENERAL
TWENTY-FOURTH ANNUAL REPORT
YEAR 2012-13

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GENERAL

Legislature-General comprises four outputs, which undertake specific functions and deliver various services within Parliament:

The Output structure of the Legislature-General for 2012-13 was:

Output Group 1 - PARLIAMENTARY REPORTING SERVICE

1.1 - Production and Printing of Parliamentary Reports

Output Group 2 - PARLIAMENTARY LIBRARY SERVICES

2.1 - Parliamentary Library

Output Group 3 - PARLIAMENTARY PRINTING & SYSTEMS

3.1 - Printing

3.2 - Systems

Output Group 4 - JOINT SERVICES

4.1 - Buildings and Operations Management

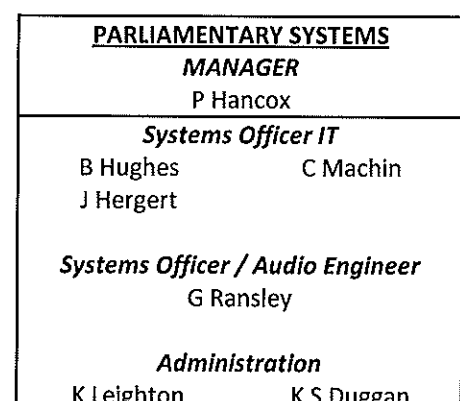
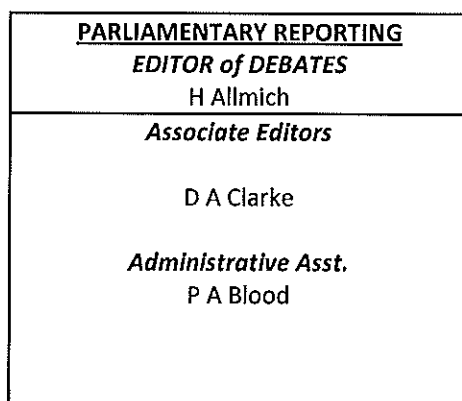
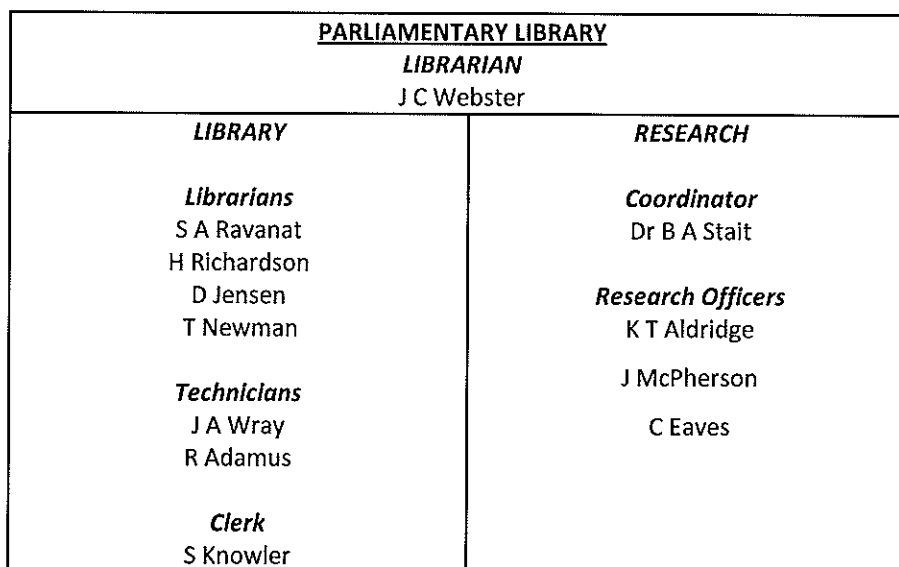
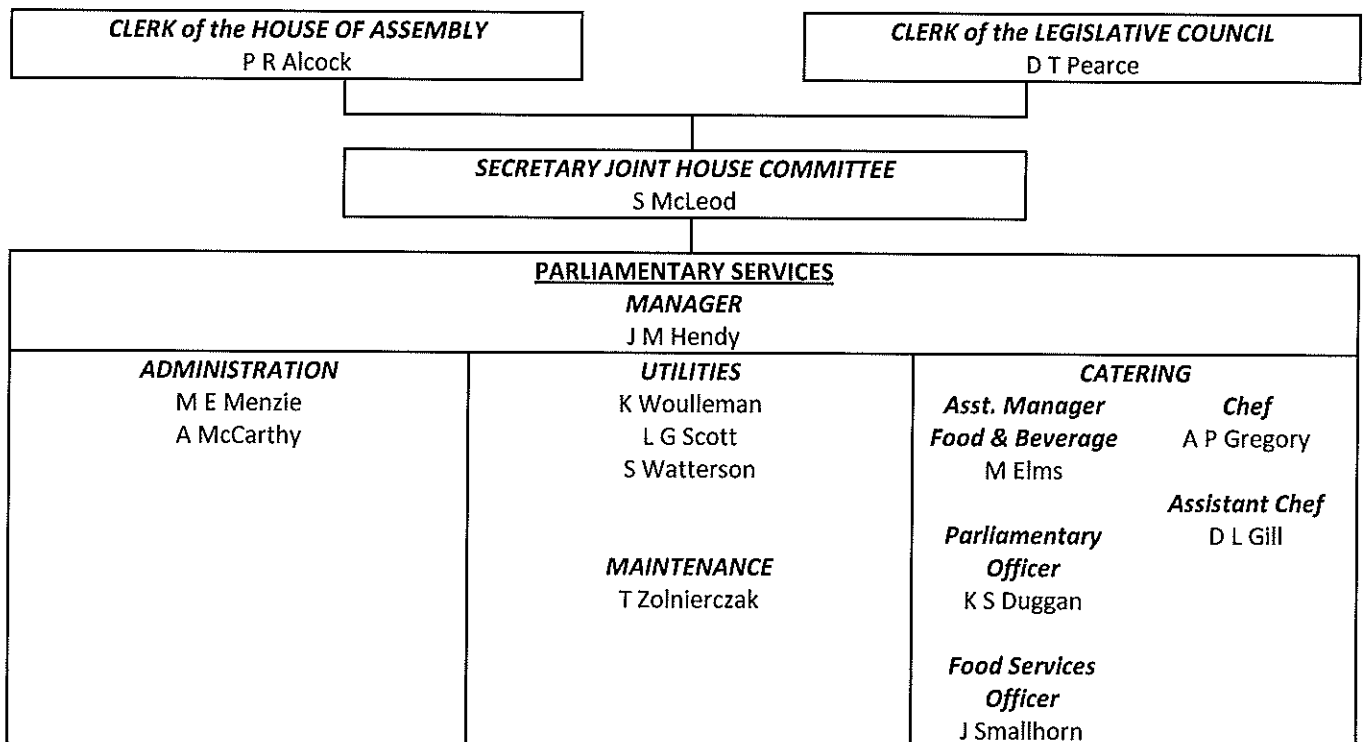
4.2 - Joint Management Services

4.3 - Services to Members

4.4 - Corporate Services for Parliament Agencies

The Clerk of the House of Assembly and the Clerk of the Legislative Council are joint Heads of Agency. Co-ordination and direction is provided by the Secretary of the House Committee to the Branch Heads of the four Outputs.

Structure as at 30 June 2013:



HOUSE COMMITTEE

HOUSE COMMITTEE as at 30 June 2013

Membership

HOUSE OF ASSEMBLY

SPEAKER
(Hon. M R Polley)
Chairman

Mr T B Morris

Mr M D Ferguson

LEGISLATIVE COUNCIL

PRESIDENT
(Hon. J S Wilkinson)

Hon. A P Harriss

Hon. C M Farrell

The House Committee, comprising three Members of the Legislative Council and three Members of the House of Assembly, under the Standing Orders has the responsibility to regulate and control such matters as:

- the allotment of office and other space within the Parliament building, subject to the approval of the appropriate Presiding Officer;
- repairs, renewals and alterations to Parliament House and its fittings and furniture;
- maintenance and upkeep of the gardens and pavements of the Parliament Reserve; and
- any other matters referred to the Committee by a joint Resolution of both Houses.

The Secretary of the House Committee is a Table Officer from one of the Houses of the Parliament. As at 30 June 2013, Mrs Sue McLeod, Clerk-Assistant and Usher of the Black Rod, Legislative Council, held the position of Secretary.

Output 1 – PARLIAMENTARY REPORTING SERVICE

The two prime objectives of the Parliamentary Reporting Service are:

- To produce an accurate and timely record of the debates in both Houses of Parliament; and
- To provide transcripts of the proceedings of all evidence presented to parliamentary committees and of deliberations at ministerial or parliamentary conferences held in the Tasmanian Parliament.

The Hansard report of the two Houses is produced on a daily basis for parliamentary use and is available for public access in electronic form through the Internet. The transcript of debates is held for permanent record on compact disc, and two bound copies are produced for posterity – one for the State Library of Tasmania and one for the Parliamentary Library.

In brief the process involves:

- Recording the debates in both Houses of Parliament and audio typing from digital sound for a draft copy (employing sessional audio transcribers); and
- Verifying the accuracy of these drafts, with all necessary editing and proofreading of the transcripts being done by the editorial staff. Approval for the final version of these reports for both Houses of Parliament is given by the Editor of Debates.

Hansard currently employs three full-time staff – the Editor of Debates, an Associate Editor and one Supervisor of transcription typists/Office Manager. In addition, up to 14 casual typists and six subeditors are employed when the Parliament or its committees are sitting.

Production of Hansard and control of staff is the responsibility of the Editor of Debates. Accounting and other general human resource support is provided by Joint Services Administration.

Parliamentary Library Service

The Parliament establishes a Joint Library Committee at the commencement of every session consisting of six members from both Houses. The Deputy Clerk of the House of Assembly is the Secretary of the Committee.

The Parliamentary Librarian administers relevant policies concerning the library and research service on behalf of the Parliament and the Library Committee. The Parliamentary Librarian also administers the Parliamentary Museum.

The Parliamentary Librarian, with the assistance of the research Co-ordinator, manages the operations of the Parliamentary Research Service (PRS). Four (4) research staff are employed by the Presiding Officers of Parliament to work as part of the combined library and research service.

The current staff of the Parliamentary Library and Parliamentary Research Service includes:

LIBRARY

Parliamentary Librarian
Resources Access and Development Librarian
Client Services Librarian
E-Services Librarian
Library Technicians & Clerk

PRS

Research Co-ordinator
Research Officers

The primary purpose of the library and research service is to provide an efficient, effective and integrated information and research service to Members and Officers of the Parliament, from library collections, electronic resources and specific services designed to assist them in the performance of their duties.

To meet these functional aims and objectives the library and research service offers a wide range of library services, including several unique services. The following is a brief list of the general library services available:

- Specialised reference services
- Individualised services for Members
- Weekly online current awareness service of articles of topical interest
- Inter-Library Loans and document delivery
- Access and referral services to special information sources including electronic resources
- Information support for committees
- Library training and education for Members and their staff
- Internet resources (many generated by Library & PRS staff).

Some of the specialised services include:

Newspaper Clippings

Major Tasmanian daily papers are scanned for political items which are indexed by subject and by mention of individual Members onto a database and made available on the Parliament's Intranet. Tasmanian current affairs content in The Australian and the Australian Financial review is included on

the database and media releases are also indexed. The database began in 2004 and is fully searchable.

Regional newspapers

Many Tasmanian regional newspapers are available on the Parliament intranet for the use of Members.

Television Monitoring

News broadcasts are captured daily (and *Stateline*), and are available for replay or dubbing. The news services are available for viewing on the Parliament Intranet daily. Transcripts can be provided on request.

Radio Monitoring

ABC Radio broadcasts are captured Monday to Friday 6 am to 6 pm in the south and 6 am to 8 am and 2 pm to 6 pm in the north of the state in line with local program variations. Audio clips can be emailed to Members and their staff. Transcripts can be provided on request.

Websites

The library and research service maintains comprehensive web sites that contain factual and historical information on the Parliament of Tasmania. Access to these services is available from the Parliament's homepage at <http://www.parliament.tas.gov.au>

In-House Databases

Questions by Members - in both houses from Hansard.

Passage of Bills Register – monitoring the passage of Bills through the Parliament and including full-text extrinsic material.

Parliamentary Papers Index - from 1894 to date. Retrospective indexing is continuing.

Members database – biographical information on Members from 1856.

Current Awareness Readings – resources relating to current issues are available on the intranet. A weekly *New@the Library* is emailed to Members and staff.

The Parliamentary Library Service undertook 2,117 reference enquiries for year 2012-13. 22,528 items were indexed for the electronic newspaper clippings service.

The House of Assembly sponsored a professional placement for a member of staff in the 2012-13 year. The successful applicant worked for a week at the Victorian Parliamentary Library sharing information with colleagues when she returned.

Parliamentary Research Service

Within the neutral environment of the Library the Parliamentary Research Service exists to provide Members with written or oral briefings on subjects of interest to them.

The scope of this research activity includes:

- Research Notes: Confidential personal research
- Research Papers: Longer research papers on request
- Intranet: Statistics and research documents
- Committees: Research support for Parliamentary committees
- Current Awareness Reading: Assist the Library in compiling *New @ the Library*.

The PRS continues to provide timely responses and detailed analysis to its client group, which includes Members of Parliament, their staff and committees of both Houses.

There was a 6% increase in requests received and completed, from 583 in 2011-12 to 619 in 2012-13. 278 of these were more complex and time consuming written requests. There were 107 oral briefings and 234 other requests, including committee support. During 2012-13 there was a high level of activity by both House of Assembly and Legislative Council committees.

The PRS maintains extensive information resources both on the Parliamentary Intranet and other databases. These databases assist with providing rapid responses to many frequent requests by PRS staff and also enable the clients to obtain information at any time on the Parliamentary Intranet.

Considerable resources to support committees have been required during 2012-13, with all officers providing committees with background research and specialist advice as required. The Legislative Council Select Committee on the Tasmanian Forests Agreement Bill 2012 placed considerable demands on the resources of the PRS.

The PRS continues to support the Parliamentary Internship Scheme. The program allows university students to undertake a research project for a member of the Tasmanian Parliament. During 2012-13 seven students took part in the scheme.

Output 3.2 – PARLIAMENTARY SYSTEMS

During the financial year 2012/13, the Computer and Electronic Services Department:

- Completed 5240 helpdesk job.
- Following a successful Telstra TIPT trial and a demonstrated 50% saving in line rental and reduced call costs the remaining Spectrum services at Parliament House have been converted to TIPT.
- Continued implementation of restructured network to incorporate a private IP range and redesign of existing VLANs.
- Upgraded 42 computers and laptops, 17 Apple iPads and iPhones within the Parliament system.
- Through the Commonwealth Parliamentary Association, provided Hansard audio, network and computer consultancy to the Norfolk Island Parliament.
- Installed a 2-channel public WIFI service for visitors to Parliament House to access the Internet.
- Upgraded the microphones and audio system in Committee Room 1 from a five channel system to a 16-channel system.
- Upgraded ISYS to version 10 and redeveloped the main search screen.
- Upgraded numerous electrical switchboards to include a RCD for each circuit.
- Replaced the existing UPS and added a dedicated electrical switchboard in the computer room.
- Replaced the CRT video surveillance wall with two LED LCD 50" screens with multi picture display and added two DVRs. Relocated DVR client and access control computers to the computer room, using KVM extenders to allow guards control of the systems.
- Review of the FTR version in HANSARD, upgraded to FTR 5.6 including computer hardware and filesaver.
- Moved the Member for Murchison electorate office onto the Parliament facilities, redesigned the foyer to comply with OH&S and provided protection for electorate officer, replaced the security system and upgraded the electorate officer's computer.
- Upgraded Legislative Council and House of Assembly administration to Microsoft Office 2010.
- Converted the Legislative Council Deloraine electorate office to an NBN managed network connection to the Network Tasmania core.

- Upgraded the House of Assembly server including the tape backup system.
- Replaced the Opposition and Legislative Council network switches to 48 port units and upgraded the Leader's Office network switch to a 24 port unit.
- Setup and managed TFA portal for iPad access to committee documents and 48 hours of TFA broadcasting.
- Added access control to the House of Assembly mail room.

Output 4.1 – BUILDING OPERATIONS

Support for Local Business

The Legislature-General ensures that Tasmanian businesses are given every opportunity to compete for departmental business.

It is the Parliament of Tasmania's policy to support Tasmanian businesses whenever they offer best value for the public monies expended.

Contracts with a value greater than \$50,000 (ex GST)

Contractor	Location	Project	Period	Value
NIL				

Consultancy contracts with a value greater than \$50,000 (ex GST)

Contractor	Location	Project	Period	Value
NIL				

RISK MANAGEMENT

Strategic Asset Management Plan

Parliament House is developing a comprehensive risk management program and risks relating to the building complex are being progressively identified.

Damage to buildings or injury to staff or clients through failure of plant, services or equipment have been addressed through maintenance strategies. Statutory maintenance is now being undertaken by a single contractor responsible for all building elements in the Parliament complex for improved controls and audit.

The Parliament computer network has a comprehensive Disaster Recovery Plan under the control of the Parliamentary Systems Manager.

The documented procedures in the Plan have been tested.

Occupational Health and Safety

Occupational health and safety is a principal management consideration of Legislature-General, with the provision of equipment, facilities and programs, such as eye testing for users of screen-based equipment, to ensure the safety and well-being of staff.

Asset Management

Section 18 of the Legislature-General Finance Manual prescribes the management processes to be followed in relation to the inventory and asset register maintenance.

Output 4.3 – SERVICES TO MEMBERS

Parliamentary Catering Service

The Parliamentary Catering Service is designed to provide for the catering needs of Parliament House.

These cover providing meals for Members of Parliament and staff both during sitting and non-sitting periods and official functions hosted by Members of Parliament.

The Service comprises four permanent staff members involved in the operation of the catering needs of Parliament. The permanent staff are supplemented by casual waiting and kitchen help during Parliamentary sitting periods and functions.

There is a dining room for Members, and one for Members guests, and a staff bistro operated by the Service. Functions are also catered for in the reception room and long room.

The Service is administered by the Secretary of the Joint House Committee.

The results reflect the ongoing hard work and enthusiasm of the staff.

Despite the long hours worked during sitting periods, and the additional functions and committees requiring catering, the staff provided an efficient service with an extremely high standard of product.

JOINT STANDING COMMITTEE ON PUBLIC WORKS

Function: The Public Works Committee is established pursuant to the provisions of the *Public Works Committee Act* (No. 32 of 1914). The Committee considers and reports upon every proposed public work the cost of which is estimated cost of completing the work exceeds \$5 000 000.

The Committee has regard to: the stated purpose of the works; the necessity or advisability of carrying it out; the amount of revenue which it may reasonably be expected to produce; and the present and prospective public value of the work.

Members: Hon. A. P. Harriss MLC (Chairman); Hon. G. R. Hall MLC (Deputy Chairman); Mr K. D. Booth MP; Mr A. R. Brooks MP; Ms R. White MP.

Staff: Secretary: Mr Shane Donnelly

Reports:-

- Midland Highway, Symmons Plains and Bass Highway, North of Gannons Hill;
- Murchison Highway Upgrades;
- North East Freight Roads;
- Risdon Prison Redevelopment Program, Stage D1;
- Rokeby Main Road;
- Royal Hobart Hospital Redevelopment;
- Tarkine Forest Drive;
- Three Capes Track;
- Arthur Highway;
- Colebrook Main Road, Richmond – Heavy Vehicle Link Road; and
- Ferry Main Road.

Meetings: During the reporting period, the Committee met on nineteen occasions, such meetings being held in Elizabeth Town; Burnie; and Hobart.

JOINT STANDING COMMITTEE ON SUBORDINATE LEGISLATION

The Subordinate Legislation Committee was established in 1969 by Statute. The Committee is comprised of three Members each from the Legislative Council and the House of Assembly. Ministers and Presiding Officers may not be members. Although it is a Joint Standing Committee the Secretary to the Committee has traditionally been a Table Officer in the Legislative Council, and therefore the Council is responsible for administering the Committee.

The Committee's charter is to examine every Regulation, By-law and Rule. Regulations comprise all subordinate legislation made by the Governor-in-Council but do not include Orders, Proclamations or Rules of the Supreme Court. By-laws are those made by municipal councils, marine boards and other semi-government authorities. The Committee is also responsible for ensuring the *Subordinate Legislation Act 1992* is complied with, and the examination of other Instruments referred to it under the authority of an Act.

During 2012-2013 the Committee held eleven (11) meetings and examined eighty nine (89) instruments of subordinate legislation that had been published in the Government Gazette.

As part of the examination of these instruments the Committee requested information from Ministers in relation to regulations imposing significant increases in fees, explanations of some provisions and other issues of concern.

During the year the Committee received briefings from Departmental officers in relation to the following regulations –

- Taxation Administration Amendment Regulations 2012 (SR 2012, No. 32)
- Work Health and Safety Regulations 2012 (SR 2012, No. 122)
- Electricity Supply Industry (Pricing and Related Matters) Regulations 2013 (SR 2013, No. 26)

The briefings provided Members with further details and clarification of specific issues. The Regulations were subsequently passed as 'Examined' by the Committee.

The Director and Assistant Director of the Economic Policy Branch, Department of Treasury and Finance also briefed the Committee in relation to Regulatory Impact Analysis.

Committee Membership

Legislative Council

Hon Ruth Forrest (Chair)
Hon Tania Rattray (Deputy Chair)
Hon Adriana Taylor

House of Assembly

Ms Elise Archer
Mr Tim Morris
Mr Graeme Sturges

JOINT STANDING COMMITTEE OF PUBLIC ACCOUNTS

The Public Accounts Committee is a joint standing committee of the Tasmanian Parliament constituted under the *Public Accounts Committee Act 1970*.

The Committee comprises six Members of Parliament, three members drawn from the Legislative Council and three members from the House of Assembly.

Its functions under the Public Accounts Committee Act (Section 6) are to inquire into, consider and report to Parliament on:

- any matter referred to the Committee by either House relating to:
 - the management, administration or use of public sector finances; or
 - the accounts of any public authority or other organisation controlled by the State or in which the State has an interest;
- any matter arising in connection with public sector finances that the Committee considers appropriate; and
- any matter referred to the Committee by the Auditor-General.

The Public Accounts Committee (PAC) also has oversight responsibilities regarding the independence of the Auditor-General, which are derived from the *Audit Act 2008*.

Committee Membership

Legislative Council

Hon Ivan Dean MLC (Chair)
Hon Jim Wilkinson MLC (Chair)
(To 3 May 2013)
Hon Ruth Forrest MLC (To 20 March 2013)
Hon Adriana Taylor (From 16 April 2013)
Hon Paul Harriss (From 28 May 2013)

House of Assembly

Mr Brenton Best MP
Mr Kim Booth MP
Mr Peter Gutwein MP

The Parliamentary Research Service has assisted the Committee during the year, providing timely and valuable research assistance when requested.

Committee Activity

The Committee operations include a mix of self-initiated inquiries and referred inquiries. The Committee receives submissions and conducts briefings and hearings on such matters as required. Results of inquiries are presented in reports that are tabled in both the House of Assembly and the Legislative Council. Those reports are available to the public and are posted on the Committee website <http://www.parliament.tas.gov.au/ctee/Joint/pacc.htm>.

The Committee met on twenty one occasions during 2012-13.

The Committee's report on the review of Auditor-General's Report #72 "Public Sector Performance Information" was tabled in Parliament on 27 June 2013. Current work in progress which is at various stages of completion includes: a follow up review on Auditor-General Special Reports – Nos. 82 to 86 (for the period July 2009 – December 2009); a review of Public Works Committee approved projects April – December 2009; Inquiry into the capacity of the RSPCA to receive and expend public monies in accordance with public expectations; Inquiry into the separation of Mr Barry Greenberry, Director of Prisons, Department of Corrective Services; and a follow up review on Auditor-General Special Reports – Nos. 88 to 99 (for the period June 2010 – June 2011).

The Committee has continued to meet periodically with the Auditor-General and as a consequence of the requirements of the Audit Act has reviewed and approved the Auditor-General's Annual Plan of Work 2013-14.

The Committee held a number of briefings on other matters of interest including briefings from the Auditor-General on his Special Reports #88 - 99, and in relation to his review of the sale of the Derwent Valley Hospital site. The PAC also received a briefing from Treasury officials with respect to the Financial Management and Audit Amendment Bill.

MANAGEMENT and HUMAN RESOURCES

Financial

Parliamentary Services staff provide financial management support for Legislature-General at the direction of the Joint Agency Heads and the Secretary of the Joint House Committee.

Staffing

Staff of Legislature-General are employed pursuant to the provisions of the *Parliamentary Privilege Act 1898* under the conditions of the Legislature-General Staff Industrial Agreement 2009.

Staff Establishment

As at 30 June 2013

<u>Output</u>		<u>Employees</u>			FTE
		Permanent	Part Time	Sessional	
1.1	Parliamentary Reporting Service	4.0		6.0	10.0
2.1	Parliamentary Library	8.0	2.4	0.1	10.5
3.2	Parliamentary Systems	4.0	0.2		4.2
4.1	Building Operations	4.0		0.1	4.1
4.2	Joint Management	2.0	0.8		2.8
4.3	Catering	4.0	0.8	3.6	8.4
Totals:		26.0	4.2	9.8	40.0

Staff Separations

During the course of the year there were two voluntary separations.

Equal Employment Opportunity

Legislature-General is an equal opportunity employer. Representation of Legislature-General Staff in EEO target groups can be summarised as follows:-

76.19% of staff are women;

0.00% of staff are Aboriginal or of Torres Strait Islander descent;

0.00% of staff are disabled.

Industrial Democracy

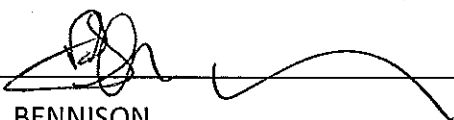
Legislature-General has a co-operative approach to decision making. The size of the department allows for direct and immediate consultation between staff and executive officers. Formal channels of conflict resolution are accessible by staff of Legislature-General.

Occupational Health and Safety

Occupational health and safety is a principal management consideration of Legislature-General, with the provision of equipment, facilities and programs, such as eye testing for users of screen-based equipment, to ensure the safety and well being of staff.

Superannuation Declaration

We, David Pearce and Peter Bennison, hereby certify that the Legislature-General has met its obligations under the Superannuation Guarantee (Administration) Act 1992 of the Commonwealth in respect of any employee who is a member of a complying superannuation scheme to which the Legislature-General contributes.



P. BENNISON

Acting Clerk of the House of Assembly



D. PEARCE

Clerk of the Legislative Council



LEGISLATURE-GENERAL
FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2013

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Independent Auditor's Report

To Members of the Parliament of Tasmania

Legislature-General

Financial Statements for the Year Ended 30 June 2013

I have audited the accompanying financial statements of Legislature-General, which comprise the statement of financial position as at 30 June 2013, the statements of comprehensive income, changes in equity and cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the statement by the Clerk of the Legislative Council and the Clerk of the House of Assembly (the Clerks).

Auditor's Opinion

In my opinion the Legislature-General's financial statements:

- (a) present fairly, in all material respects, its financial position as at 30 June 2013, and its financial performance, cash flows and changes in equity for the year then ended; and
- (b) are in accordance with the *Financial Management and Audit Act 1990* and Australian Accounting Standards.

The Responsibility of the Clerks for the Financial Statements

The Clerks are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and Section 27 (1) of the *Financial Management and Audit Act 1990*. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statements based upon my audit. My audit was conducted in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

...1 of 2

To provide independent assurance to the Parliament and Community on the performance and accountability of the Tasmanian Public sector.
Professionalism | Respect | Camaraderie | Continuous Improvement | Customer Focus

Strive | Lead | Excel | To Make a Difference

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Clerks' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Legislature-General's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Clerks, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

My audit is not designed to provide assurance on the accuracy and appropriateness of the budget information in the Legislature-General's financial statements.

Independence

In conducting this audit, I have complied with the independence requirements of Australian Auditing Standards and other relevant ethical requirements. The *Audit Act 2008* further promotes independence by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General, and
- mandating the Auditor-General as auditor of State Entities but precluding the provision of non-audit services, thus ensuring the Auditor-General and the Tasmanian Audit Office are not compromised in their role by the possibility of losing clients or income.

Tasmanian Audit Office



H M Blake
Auditor-General

HOBART
12 September 2013

...2 of 2

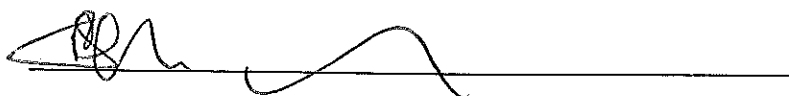
To provide independent assurance to the Parliament and Community on the performance and accountability of the Tasmanian Public sector.
Professionalism | Respect | Camaraderie | Continuous Improvement | Customer Focus

Strive | Lead | Excel | To Make a Difference

Certification of Financial Statements

The accompanying Financial Statements of Legislature-General are in accordance with the relevant accounts and records and have been prepared in compliance with Treasurer's Instructions issued under the provisions of the *Financial Management and Audit Act 1990* to present fairly the financial transactions for the year ended 30 June 2013 and the financial position as at the end of the year.

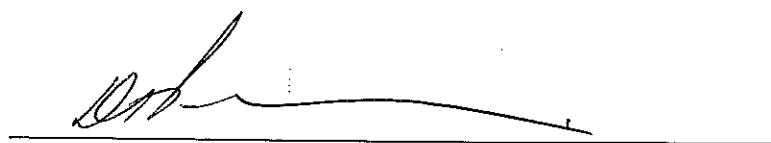
At the date of signing, we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.



Peter Bennison

Acting Clerk of the House of Assembly

Date: 15 / 8 / 13



David Pearce

Clerk of the Legislative Council

Date: 15 / 8 / 13

Legislature-General Statement of Comprehensive Income for the year ended 30 June 2013

		2013	2013	2012
	Notes	Budget	Actual	Actual
		\$'000	\$'000	\$'000
Continuing operations				
Revenue and other income from transactions				
Revenue from Government				
Appropriation revenue - recurrent	1.6(a), 5.1	5,810	5,897	6,001
Sales of goods and services	1.6(b), 5.2	172	369	377
Other revenue	1.6(c), 5.3	0	160	190
Total revenue and other income from transactions		5,982	6,426	6,568
Expenses from transactions				
Employee benefits	1.7(a), 6.1	3,116	3,393	3,373
Depreciation and amortisation	1.7(b), 6.2	588	626	618
Cost of goods sold		0	242	274
Supplies and consumables	6.3	2,601	2,623	2,557
Grants and subsidies	1.7(c), 6.4	59	51	51
Other expenses	6.5	166	67	197
Total expenses from transactions		6,530	7,002	7,070
Net result from transactions (net operating balance)		(548)	(576)	(502)
Other economic flows - Other Non Owner Changes in Equity				
<i>Items that may be reclassified subsequently to profit or loss</i>				
Change in Asset Revaluation Reserve	10.1	0	7,012	0
Total Other economic flows - Other Non Owner Changes in Equity		0	7,012	0
Total Comprehensive Result		(548)	6,436	(502)

This Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 4.1 of the accompanying notes.

Legislature-General Statement of Financial Position as at 30 June 2013

	Notes	2013 Budget \$'000	2013 Actual \$'000	2012 Actual \$'000
Assets				
<i>Financial assets</i>				
Cash and deposits	1.8(a), 11.1	57	118	61
Receivables	1.8(b), 7.1	83	91	94
<i>Non-financial assets</i>				
Inventories	1.8(c), 7.2	42	32	26
Property, plant and equipment	1.8(d), 7.3	30,046	36,983	30,543
Other assets	7.4	2	14	16
Total assets		30,230	37,238	30,740
Liabilities				
Payables	1.9(a), 8.1	286	277	196
Employee benefits	1.9(c), 8.2	854	853	851
Other liabilities	8.3	27	15	36
Total liabilities		1,167	1,145	1,083
Net assets		29,063	36,093	29,657
Equity				
Reserves	10.1	19,705	26,717	19,705
Accumulated funds		9,358	9,376	9,952
Total equity		29,063	36,093	29,657

This Statement of Financial Position should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 4.2 of the accompanying notes.

Legislature-General Statement of Cash Flows for the year ended 30 June 2013

		2013	2013	2012
	Notes	Budget	Actual	Actual
		\$'000	\$'001	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities				
Cash inflows				
Appropriation receipts - recurrent		5,810	5,897	6,001
Sales of goods and services		172	351	364
GST receipts		364	363	360
Other cash receipts		0	160	190
Total cash inflows		6,346	6,771	6,915
Cash outflows				
Employee benefits		(2,823)	(3,069)	(3,123)
Superannuation		(283)	(312)	(295)
GST payments		(364)	(342)	(357)
Supplies and consumables		(2,601)	(2,296)	(2,312)
Other cash payments		(225)	(643)	(784)
Total cash outflows		(6,296)	(6,662)	(6,871)
Net cash from (used by) operating activities	11.2	50	110	44
Cash flows from investing activities				
Cash outflows				
Payments for acquisition of non-financial assets		(50)	(53)	(40)
Total cash outflows		(50)	(53)	(40)
Net cash from (used by) investing activities		(50)	(53)	(40)
Net increase (decrease) in cash and cash equivalents held		0	57	4
Cash and deposits at the beginning of the reporting period		57	61	57
Cash and deposits at the end of the reporting period	11.1	57	118	61

This Statement of Cash Flows should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 4.3 of the accompanying notes.

Legislature-General Statement of Changes in Equity for the year ended 30 June 2013

	Asset Revaluation Reserve \$'000	Accumulated Funds \$'000	Total Equity \$'000
Balance as at 1 July 2012	19,705	9,952	29,657
Total comprehensive result	7,012	(576)	6,436
Balance as at 30 June 2013	26,717	9,376	36,093

	Asset Revaluation Reserve \$'000	Accumulated Funds \$'000	Total Equity \$'000
Balance as at 1 July 2011	19,705	10,454	30,159
Total comprehensive result	0	(502)	(502)
Balance as at 30 June 2012	19,705	9,952	29,657

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

NOTE 1 Significant Accounting Policies

1.1 Objectives and Funding

The objectives of the office of Legislature-General are:

- to provide the highest level of advice, research and administrative services necessary for the effective functioning of both Houses of Parliament, their committees and Members;
- to produce accurate, timely official records of the debates in both Houses of Parliament and evidence presented to parliamentary committees;
- to perform all of its functions at the highest attainable levels of professional competence and efficiency; and
- to be a fair and responsive employer, maximising the potential of all its staff through effective human resource practices.

Legislature-General is predominately funded by Parliamentary appropriations. It also provides catering services on a fee for service basis. Fees charged are determined by management. The financial report encompasses all funds through which Legislature-General controls resources to carry on its functions.

1.2 Basis of Accounting

The Financial Statements are a general purpose financial report and have been prepared in accordance with:

Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board; and

The Treasurer's Instructions issued under the provisions of the *Financial Management and Audit Act 1990*.

The Financial Statements were signed by the Clerks of the Houses on 15th August 2013.

Compliance with the Australian Accounting Standards may not result in compliance with International Financial Reporting Standards, as the AAS include requirements and options available to not-for-profit organisations that are inconsistent with IFRS. Legislature-General is considered to be not-for-profit and has adopted some accounting policies under the AAS that do not comply with IFRS.

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are generally consistent with the previous year except for those changes outlined in Note 1.5.

The Financial Statements have been prepared on the basis that the office is a going concern. The continued existence of Legislature-General in its present form, undertaking its current activities, is dependent on Government policy and on continuing appropriations by Parliament for Legislature-General's administration and activities.

1.3 Reporting Entity

The Financial Statements include all the controlled activities of Legislature-General. The Financial Statements consolidate material transactions and balances of Legislature-General and entities included in its output groups. Material transactions and balances between Legislature-General and such entities have been eliminated.

1.4 Functional and Presentation Currency

These Financial Statements are presented in Australian dollars, which is Legislature-General's functional currency.

1.5 Changes in Accounting Policies

(a) Impact of new and revised Accounting Standards

In the current year, Legislature-General has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to its operations and effective for the current annual reporting period. These include:

AASB 1054 Australian Additional Disclosures – This Standard in conjunction with AASB 2011-1 Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project, removes disclosure requirements from other Standards and incorporates them in a single Standard to achieve convergence between Australian and New Zealand Accounting Standards. There is no financial impact.

AASB 2009-12 Amendments to Australian Accounting Standards [AASBs 5, 8, 108, 110, 112, 119, 133, 137, 139, 1023 & 1031 and Interpretations 2, 4, 16, 1039 & 1052] – This Standard makes editorial amendments to a range of Australian Accounting Standards and Interpretations. There is no financial impact.

AASB 2010-4 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASBs 1, 7, 101, & 134 and Interpretation 13] – This Standard amends a range of Australian Accounting Standards and Interpretation as a consequence of the annual improvements project.

The amendments to AASB 7 clarify financial instrument disclosures in relation to credit risk. The carrying amount of financial assets that would otherwise be past due or impaired, whose terms have been renegotiated, is no longer required to be disclosed. There is no financial impact.

The amendments to AASB 101 clarify the presentation of the Statements of Changes in Equity. The disaggregation of other comprehensive income reconciling the carrying amount at the beginning and the end of the period for each component of equity is no longer required. There is no financial impact.

AASB 2010-5 Amendments to Australian Accounting Standards [AASBs 1, 3, 4, 5, 101, 107, 112, 118, 119, 121, 132, 133, 134, 137, 139, 140, 1023 & 1038 and Interpretations 112, 115, 127, 132 & 1042] – This Standard makes editorial amendments to a range of Australian Accounting Standards. There is no financial impact.

AASB 2010-6 *Amendments to Australian Accounting Standards – Disclosures on Transfers of Financial Assets [AASBs 1 & 7]* – This Standard introduces additional disclosure relating to transfers of financial assets in AASB 7. An entity shall disclose all transferred financial assets that are not derecognised and any continuing involvement in a transferred asset, existing at the reporting date, irrespective of when the related transfer transaction occurred. There is no financial impact.

AASB 2011-1 Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project [AASBs 1, 5, 101, 107, 108, 121, 128, 132 & 134 and Interpretations 2, 112 & 113] – this Standard, in conjunction with AASB 1054, removes disclosure requirements from other Standards and incorporates them in a single Standards to achieve convergence between Australian and New Zealand Accounting Standards. There is no financial impact.

(b) Impact of new and revised Accounting Standards yet to be applied

The following applicable Standards have been issued by the AASB and are yet to be applied:

AASB 9 *Financial Instruments* – This Standard supersedes AASB 139 *Financial Instruments: recognition and Measurement*, introducing a number of changes to accounting treatments. The Standard was reissued in December 2010. The Agency has not yet determined the potential financial impact of the standard.

AASB 13 *Fair Value Measurement* – This Standard defines fair value, sets out a framework for measuring fair value and requires disclosures about fair value measurements. There is no financial impact.

AASB 119 *Employee Benefits* – This Standard supersedes AASB 119 *Employee Benefits*, introducing a number of changes to accounting treatments. The Standard was issued in September 2011. The Agency has not yet determined the application or the potential impact of the Standard.

AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASBs 1, 3, 4, 5, 7, 101, 102, 108,112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19, & 127] – This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB in December 2010. It is not anticipated that there will be any financial impact.

AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASBs 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 and 17] – This Standard replaces the existing definition and fair value guidance in other Australian Accounting Standards and Interpretations as the result of issuing AASB 13 in September 2011. It is not expected to have a financial impact.

AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13 [AASBs 1, 2, 3, 4, 5, 7, 9, 2009-11, 2010-7,101, 102, 108, 110, 116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 &1038 and Interpretations 2, 4, 12, 13, 14, 17, 19, 131 & 132] – This Standard replaces the existing definition of fair value guidance in other Australian Accounting Standards and Interpretations as the result of issuing AASB 13 in September 2011. There is no expected financial impact.

AASB 2011-9 Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income [AASBs 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049] – This Standard requires to group items presented in other comprehensive income on the basis of whether they are potentially reclassifiable to profit or loss subsequently (reclassification adjustments). It is not expected to have a financial impact.

AASB 2011-10 Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) [AASBs 1, 8, 101, 124, 134, 1049 & 2011-8 and Interpretations 14] – This Standard makes amendments to other Australian Accounting Standards and Interpretation as a result of issuing AASB 119 Employee Benefits in September 2011. It is not expected to have a financial impact.

The adoption of these Standards is estimated to result in no financial impact on Legislature-General.

1.6 Income from transactions

Income is recognised in the Statement of Comprehensive Income when an increase in future economic benefits related to an increase in an asset or a decrease of a liability has arisen that can be measured reliably.

(a) Appropriation Revenue

Appropriations, whether recurrent or capital, are recognised as revenues in the period in which Legislature-General gains control of the appropriated funds.

(b) Sales of goods and services

Amounts earned in exchange for the provision of goods are recognised when the significant risks and rewards of ownership have been transferred to the buyer. Revenue from the provision of services is recognised in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to surveys of work performed.

(c) Other Revenue

Revenues are recognised when they are controlled by Legislature-General.

1.7 Expenses from transactions

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in an asset or an increase of a liability has arisen that can be measured reliably.

(a) Employee benefits

Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation and any other post-employment benefits.

(b) Depreciation and amortisation

All applicable Non-financial assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential. Land, being an asset with an unlimited useful life, is not depreciated.

Depreciation is provided for on a straight line basis, using rates which are reviewed annually. Major depreciation periods are:

Land and heritage and cultural assets are not depreciated.

Buildings 100 years

Leasehold Improvements

- Offices at 10 Murray Street 5 years

Plant and equipment

- Computer Equipment 3 years
- Security Equipment 10 years
- Other plant and Equipment 10 years

Furniture and Fittings 5 years

(c) Grants and subsidies

Grant and subsidies expenditure is recognised to the extent that:

- the services required to be performed by the grantee have been performed; or
- the grant eligibility criteria have been satisfied.

A liability is recorded when Legislature-General has a binding agreement to make the grants but services have not been performed or criteria satisfied. Where grant monies are paid in advance of performance or eligibility, a prepayment is recognised.

1.8 Assets

Assets are recognised in the Statement of Financial Position when it is probable that the future economic benefits will flow to Legislature-General and the asset has a cost or value that can be measured reliably.

(a) Cash and deposits

Cash means notes, coins, any deposits held at call with a bank or financial institution, as well as funds held in the Special Deposits and Trust Fund. Deposits are recognised at amortised cost, being their face value.

(b) Receivables

Receivables are recognised at amortised cost, less any impairment losses. Due to the short settlement period, receivables are not discounted back to their present value.

(c) Inventories

Inventories held for distribution are valued at cost adjusted, when applicable, for any loss of service potential. Inventories acquired for no cost or nominal consideration are valued at current replacement cost.

Inventories are measured using the lower of cost or net realisable value, which ever is the lower using the first in first out method of valuation.

(d) Property, plant, equipment and infrastructure

(i) Valuation basis

Land, buildings, infrastructure, heritage and cultural assets are recorded at fair value less accumulated depreciation. All other Non-current physical assets, including work in progress, are recorded at historic cost less accumulated depreciation and accumulated impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The costs of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

(ii) Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to Legislature-General and its costs can be measured reliably. The carrying amount of the replaced part is derecognised. The costs of day-to-day servicing of property, plant and equipment are recognised in surplus or deficit as incurred.

(iii) Asset recognition threshold

The asset capitalisation threshold adopted by the Legislature-General is \$5,000. Assets valued at less than \$5,000 are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total).

(iv) Revaluations

Legislature-General's land and buildings are revalued on a 5 yearly basis. Land and buildings were revalued as at 30th June 2013 by the Office of The Valuer-General. The revaluation was based on fair value.

Legislature-General's heritage and cultural assets are revalued on a 3 yearly basis. Antique furniture was revalued as at 9 August 2010 and was independently conducted. The valuer. was Mr A F Colman. The revaluation was based on replacement value.

Artworks and artifacts were revalued as at August 2010 and were independently conducted. Artworks were valued by Mr W N Hurst (Director, Masterpiece Gallery) and the Mace in February 2009 by Mr P Thomson R.J. dip F.G.A.(London). Revaluations were based on replacement value.

Assets are grouped on the basis of having a similar nature or function in the operations of Legislature-General.

1.9 Liabilities

Liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

(a) Payables

Payables, including goods received and services incurred but not yet invoiced, are recognised when Legislature-General becomes obliged to make future payments as a result of a purchase of assets or services.

(b) Provisions

A provision arises if, as a result of a past event, Legislature-General has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a rate that reflects current market assessments of the time value of money and the risks specific to the liability. Any right to reimbursement relating to some or all of the provision is recognised as an asset when it is virtually certain that the reimbursement will be received.

(c) Employee benefits

Liabilities for wages and salaries and annual leave are recognised when an employee becomes entitled to receive a benefit. Those liabilities expected to be realised within 12 months are measured as the amount expected to be paid. Other employee entitlements are measured as the present value of the benefit at 30 June 2013, where the impact of discounting is material, and at the amount expected to be paid if discounting is not material.

A liability for long service leave is recognised and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date.

(d) Superannuation

No superannuation liability is recognised for the accruing superannuation benefits of Legislature-General employees. This liability is held centrally and recognised within the Finance General Division of the Department of Treasury and Finance.

During the reporting period, Legislature-General paid 12.3% of salary in respect of contributory members of the Retirement Benefits Fund to the Department of Treasury and Finance within the Special Deposits and Trust Fund. Legislature General paid the appropriate Superannuation Guarantee Charge into the nominated superannuation fund in respect of non-contributor members.

1.10 Leases

Legislature-General has entered into a number of operating lease agreements for property, plant and equipment, where the lessors effectively retain all the risks and benefits incidental to ownership of the items leased. Equal instalments of lease payments are charged to the Statement of Comprehensive Income over the lease term, as this is representative of the pattern of benefits to be derived from the leased property.

Legislature-General is prohibited by Treasurer's Instruction 502 *Leases* from holding finance leases.

1.11 Foreign Currency

Transactions denominated in a foreign currency are converted at the exchange rate at the date of the transaction. Foreign currency receivables and payables are translated at the exchange rates current as at balance date.

1.12 Comparative Figures

Where any amounts have been reclassified within the Financial Statements, the comparative statements have been restated.

1.13 Budget Information

Budget information refers to original estimates as disclosed in the 2012-13 Budget Papers and is not subject to audit.

1.14 Rounding

All amounts in the Financial Statements have been rounded to the nearest thousand dollars, unless otherwise stated. Where the result of expressing amounts to the nearest thousand dollars would result in an amount of zero, the financial statement will contain a note expressing the amount to the nearest whole dollar.

1.15 Legislature-General Taxation

Legislature-General is exempt from all forms of taxation except Fringe Benefits Tax, Payroll Tax and the Goods and Services Tax.

1.16 Goods and Services Tax

Revenue, expenses and assets are recognised net of the amount of Goods and Services Tax, except where the GST incurred is not recoverable from the Australian Taxation Office. Receivables and payables are stated inclusive of GST. The net amount recoverable, or payable, to the Australian Taxation Office is recognised as an asset or liability within the Statement of Financial Position.

In the Statement of Cash Flows, the GST component of cash flows arising from operating, investing or financing activities which is recoverable from, or payable to, the Australian Taxation Office is, in accordance with the Australian Accounting Standards, classified as operating cash flows.

1.17 Judgements and Assumptions

In the application of Australian Accounting Standards, Legislature-General is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Judgements made by Legislature-General that have significant effects on the Financial Statements are disclosed in the relevant notes to the Financial Statements, such as Note 1.8(d) and 1.9(c).

Legislature-General has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

NOTE 2 Events Occurring after Balance Date

There have been no events subsequent to balance date which would have a material effect on Legislature-General's financial statements as at 30 June 2013.

Note 3 Legislature-General Output Schedules**3.1 Output Group Information**

Budget information refers to original estimates and has not been subject to audit.

Output Group 1 – Parliamentary Reporting Service

	2013 Budget \$'000	2013 Actual \$'000	2012 Actual \$'000
Continuing operations			
Revenue and other income from transactions			
Revenue from appropriation	1,018	885	830
Total revenue and other income from transactions	1,018	885	830
Expenses from transactions			
Employee benefits	921	910	886
Supplies & consumables	53	57	55
Other expenses	47	10	45
Total expenses from transactions	1,021	977	986
Net operating result from continuing operations	(3)	(92)	(156)
Comprehensive result	(3)	(92)	(156)
Expense by output			
Production & printing of Parliamentary reports	1,021	977	986
Total	1,021	977	986
Net Assets			
Total assets deployed for Parliamentary reporting service		0	0
Total liabilities incurred for Parliamentary reporting service		(202)	(282)
Net assets (liabilities) deployed for Parliamentary reporting service		(202)	(282)

Output Group 2 – Parliamentary Library Service

	2013	2013	2012
	Budget	Actual	Actual
	\$'000	\$'000	\$'000
Continuing operations			
Revenue and other income from transactions			
Revenue from appropriation	1,063	944	878
Total revenue and other income from transactions	1,063	944	878
Expenses from transactions			
Employee benefits	996	907	922
Supplies & consumables	16	53	63
Other expenses	53	11	50
Total expenses from transactions	1,065	971	1,035
Net operating result from continuing operations	(2)	(27)	(157)
Comprehensive result	(2)	(27)	(157)
Expense by output			
Parliamentary library service	1,065	971	1,035
Total	1,065	971	1,035
Net Assets			
Total assets deployed for Parliamentary library service		0	0
Total liabilities incurred for Parliamentary library service		(306)	(252)
Net assets (liabilities) deployed for Parliamentary library service		(306)	(252)

Output Group 3 – Parliamentary Printing & Systems

	2013	2013	2012
	Budget	Actual	Actual
	\$'000	\$'000	\$'000
Continuing operations			
Revenue and other income from transactions			
Revenue from appropriation	1,203	1,061	1,070
Other revenue	0	160	190
Total revenue and other income from transactions	1,203	1,221	1,260
Expenses from transactions			
Employee benefits	362	399	377
Supplies & consumables	564	787	792
Depreciation	0	47	34
Other expenses	277	5	21
Total expenses from transactions	1,203	1,238	1,224
Net operating result from continuing operations	0	(17)	36
Comprehensive result	0	(17)	36
Expense by output			
Parliamentary printing	444	295	285
Parliamentary systems	759	943	939
Total	1,203	1,238	1,224
Net Assets			
Total assets deployed for Parliamentary printing & systems		86	85
Total liabilities incurred for Parliamentary printing & systems		(64)	(135)
Net assets (liabilities) deployed for Parliamentary printing & systems		22	(50)

Output Group 4 – Joint Services

	2013	2013	2012
	Budget	Actual	Actual
	\$'000	\$'000	\$'000
Continuing operations			
Revenue and other income from transactions			
Revenue from appropriation	2,528	3,007	3,223
Sales of goods and services	172	369	377
Other revenue	0		0
Total revenue and other income from transactions	2,700	3,376	3,600
Expenses from transactions			
Employee benefits	1,003	1,176	1,189
Grant & transfer payments	59	51	51
Supplies & consumables	1,377	1,729	1,649
Cost of goods sold	0	242	274
Depreciation	588	579	584
Other expenses	216	39	78
Total expenses from transactions	3,243	3,816	3,825
Net operating result from continuing operations	(543)	(440)	(225)
Comprehensive result	(543)	(440)	(225)
Expense by output			
Buildings & operations management	2,022	2,334	2,358
Joint management services	294	314	277
Services to members	813	960	980
Corporate services for Parliamentary agencies	112	208	210
Total	3,241	3,816	3,825
Net Assets			
Total assets deployed for Joint Services		36,929	30,484
Total liabilities Incurred for Joint Services		(558)	(379)
Net assets (liabilities) deployed for Joint Services		36,371	30,105

3.2 Reconciliation of Total Output Groups Comprehensive Result to Statement of Comprehensive Income

	2013	2013	2012
	Budget	Actual	Actual
	\$'000	\$'000	\$'000
Net result from transactions (net operating balance)	(548)	(576)	(502)
Reconciliation to comprehensive result			
Expenditure from appropriation revenue (capital) transferred to assets			
Comprehensive result	(548)	6,436	(502)

3.3 Reconciliation of Total Output Groups Net Assets to Statement of Financial Position

	2013	2012	
	Actual	Actual	
	\$'000	\$'000	
Total net assets deployed for Output Groups	35,885	29,521	
Reconciliation to net assets			
Assets unallocated to Output Groups	223	172	
Liabilities unallocated to Output Groups	(15)	(36)	
Net assets	36,093	29,657	

Note 4 Explanations of Material Variances between Budget and Actual Outcomes

The following are brief explanations of material variances between Budget estimates and actual outcomes.

Variances are considered material where the variance exceeds 10 per cent of Budget estimate.

4.1 Statement of Comprehensive Income

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Sales of goods and services	(a)	172	369	197	114.5%
Cost of goods sold	(b)	0	242	(242)	100.0%
Other expenses	(c)	166	67	99	59.6%

Notes to Statement of Comprehensive Income variances

(a) Increases in sales of goods and services and costs of goods sold reflects a higher level of activity in the Parliamentary dining room than was budgeted.

(b) Increases in cost of goods sold reflects a higher level of activity in the Parliament dining room and Bistro.

(c) Decrease in other expenses are directly related to Legislature-General now being exempt from payroll tax

4.2 Statement of Financial Position

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Cash and deposits	(a)	57	118	61	107.0%
Property, plant and equipment	(b)	30,046	36,983	6,937	23.1%

Notes to Statement of Financial Position variances

(a) Cash and deposits are higher than budget due to other variances in the Statement of Comprehensive Income and Statement of Financial Position. Please refer to Statement of Cash Flows for further information.

(b) Property, plant and equipment is higher due to a revaluation of land and buildings conducted in June 2013.

4.3 Statement of Cash Flows

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Sales of goods and services	(a)	172	351	179	104.3%
Employee benefits	(b)	2,823	3,069	(246)	(8.7%)
Supplies and consumables	(c)	2,601	2,296	305	11.7%

Notes to Statement of Cash Flows variances

(a) Increases in sales of goods and services and costs of goods sold reflects a higher level of activity in the Parliamentary dining room than was budgeted.

(b) Employee benefits are higher due to some long term staff leaving the organisation and having to pay out their leave entitlements.

(c) A decrease in supplies and consumables reflects savings in mainly property occupancy costs associated with equipment repairs and maintenance.

Note 5 Income from transactions**5.1 Revenue from Government**

Revenue from Government includes revenue from appropriations and appropriations carried forward under section 8A(2) of the Public Account Act 1986.

The Budget information is based on original estimates and has not been subject to audit.

	2013 Budget \$'000	2013 Actual \$'000	2012 Actual \$'001
<i>Continuing operations</i>			
Appropriation revenue - recurrent	5,810	5,897	6,001
Total	5,810	5,897	6,001
Total revenue from Government	5,810	5,897	6,001

Section 8A(2) of the Public Account Act allows for an unexpended balance of an appropriation to be transferred to an Account in the Special Deposits and Trust Fund for such purposes and conditions as approved by the Treasurer. In the initial year, the carry forward is recognised as a liability, Revenue Received in Advance. The carry forward from the initial year is recognised as revenue in the reporting year, assuming that the conditions of the carry forward are met and the funds are expended. For the 2012 and 2011 financial there were no Section 8A(2) carry forward amount.

5.2 Sales of goods and services

	2013 \$'000	2012 \$'000
Sales of goods by Parliamentary dining room	369	377
Total	369	377

5.3 Other revenue

	2013 \$'000	2012 \$'000
Miscellaneous cost recoveries	160	190
Total	160	190

Other revenues include payroll subsidies and miscellaneous cost recoveries. Proceeds from these sources are recognised as revenues as they are controlled by Legislature-General. They are not required to be paid into the Consolidated Fund.

Note 6 Expenses from transactions**6.1 Employee benefits**

	2013	2012
	\$'001	\$'000
Wages and salaries	2,758	2,680
Annual leave	166	177
Long service leave	55	126
Superannuation	312	295
Other employee expenses	102	95
Total	3,393	3,373

Superannuation expenses relating to defined benefits schemes relate to payments into the Superannuation Provision Account held centrally and recognised within the Finance General Division of the Department of Treasury and Finance. The amount of the payment is based on an employer contribution rate determined by the Treasurer, on the advice of the State Actuary. The current employer contribution is 12.3 per cent of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to nominated superannuation funds at a rate of nine per cent of salary. In addition Legislature-General is also required to pay an additional payment equivalent to 3.3% of salary in respect of employees who are members of contribution schemes to The Department of Treasury and Finance.

6.2 Depreciation**(a) Depreciation**

	2013	2012
	\$'000	\$'000
Buildings	253	253
Leasehold improvements	25	25
Plant & equipment		
- Computer equipment	47	34
- Security equipment	23	28
- Other Plant & equipment	246	246
Furniture & fittings	32	32
Total	626	618

6.3 Supplies and consumables

	2013	2012
	\$'000	\$'000
Accommodation related expense	1,062	988
Rental paid to government	371	368
Communications	401	456
Audit fees	20	20
Equipment maintenance & replacements	200	133
Printing & supplies	319	316
Special project	0	2
Other supplies and consumables	250	274
Total	2,623	2,557

6.4 Grants and subsidies

	2013	2012
	\$'000	\$'000
Commonwealth Parliamentary Association - London Subsidy	12	12
Commonwealth Parliamentary Association - Tasmania Branch Subsidy	39	39
Total	51	51

6.5 Other expenses

	2013	2012
	\$'000	\$'000
Payroll tax	32	166
Workers compensation insurance	35	31
Total	67	197

6.6 Supplies, Consumables & Other Expenses compared to sitting days & FTE

	2013	2012
	\$'000	\$'000
Supplies, Consumables & Other Expenses	2,690	2,754
Sitting Days	67 days	71 days
Cost per Sitting Day	40	39
Full Time Effective Staff	40 FTE	41 FTE
Cost per Full Time Effective Staff	67	67

6.7 Total Expenses compared to sitting days & FTE

	2013	2012
	\$'000	\$'000
Total Expenses	7,002	7,070
Sitting Days	67 days	71 days
Cost per Sitting Day	105	100
Full Time Effective Staff	40 FTE	41 FTE
Cost per Full Time Effective Staff	175	172

Note 7 Assets**7.1 Receivables**

	2013	2012
	\$'000	\$'000
Receivables	59	41
Less: Provision for Impairment	(1)	(1)
Total	58	40
Other receivables	33	54
Total	91	94
Settled within 12 months	91	94
Settled in more than 12 months	0	0
Total	91	94

Settlement is usually made within 30 days.

7.2 Inventories

	2013	2012
	\$'000	\$'000
Stock on hand - Bistro	25	21
Stock on hand - Dining Room	7	5
Total	32	26
Utilised within 12 months	32	26
Utilised in more than 12 months	0	0
Total	32	26

7.3 Property, plant & equipment

(a) carrying amount

	2013	2012
	\$'000	\$'000
Land		
At fair value (30 June 2013) *	4,500	3,700
Less: Provision for impairment	0	0
Total	4,500	3,700
Buildings		
At fair value (30 June 2013) *	30,500	25,300
Less: Accumulated depreciation	0	(759)
Total	30,500	24,541
Leasehold improvements		
At cost	127	127
Less: Accumulated amortisation	(106)	(81)
Total	21	46
Plant and equipment		
At cost	3,798	3,748
Less: Accumulated depreciation	(2,362)	(2,050)
Total	1,436	1,698
Furniture and fittings		
At cost	208	208
Less: Accumulated depreciation	(190)	(158)
Total	18	50
Heritage and cultural assets		
Antique Furniture at cost	11	11
Antique Furniture at fair value (9 August 2010) **	280	280
Artworks and Artifacts at fair value (9 August 2010) ***	217	217
Less: Accumulated depreciation	0	0
Total	508	508
Total property, plant and equipment	36,983	30,543

* The latest revaluations as at 30 June 2013 were independently conducted. The valuer was the Office of The Valuer-General. The revaluation was based on fair value.

** The latest revaluations as at 9 August 2010 were independently conducted. The valuer was Mr A F Colman. The revaluation was based on replacement value.

*** The latest revaluations as at August 2010 were independently conducted. Artworks were valued in August 2010 by Mr W N Hurst (Director, Masterpiece Gallery) and the Mace in February 2009 by Mr P Thomson R.J. dip F.G.A.(London). Revaluations were based on replacement value.

(a) reconciliation of movements

2013	Land	Buildings	Leasehold improvements	Plant and equipment	Furniture and fittings	Heritage and cultural assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July	3,700	24,541	46	1,698	50	508	30,543
Additions	0	0	0	53	0	0	53
Revaluation increments (decrements)	800	6,212	0	0	0	0	7,012
Depreciation and amortisation	0	(253)	(25)	(315)	(32)	0	(625)
Carrying value at 30 June	4,500	30,500	21	1,436	18	508	36,983

2012	Land	Buildings	Leasehold improvements	Plant and equipment	Furniture and fittings	Heritage and cultural assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July	3,700	24,794	72	1,966	82	508	31,122
Additions	0	0	0	40	0	0	40
Revaluation increments (decrements)	0	0	0	0	0	0	0
Depreciation and amortisation	0	(253)	(26)	(308)	(32)	0	(619)
Carrying value at 30 June	3,700	24,541	46	1,698	50	508	30,543

7.4 Other assets**(a) Carrying amount**

	2013	2012
	\$'000	\$'000
Other current assets		
Prepayments	14	16
Total	14	16
Utilised within 12 months	14	16
Utilised in more than 12 months	0	0
Total	14	16

Note 8 Liabilities**8.1 Payables**

	2013	2012
	\$'000	\$'000
Creditors	187	114
Accrued expenses	90	82
Total	277	196
Settled within 12 months	277	196
Settled in more than 12 months	0	0
Total	277	196

Settlement is usually made within 30 days.

8.2 Employee benefits

	2013	2012
	\$'000	\$'000
Accrued salaries	87	95
Annual leave	252	245
Long service leave	436	435
Superannuation	78	76
Total	853	851
Settled within 12 months	457	460
Settled in more than 12 months	396	391
Total	853	851

8.3 Other liabilities

	2013	2012
	\$'000	\$'000
Other Liabilities		
Employee Benefits - On-Costs	15	36
Total	15	36
Settled within 12 months	12	33
Settled in more than 12 months	3	3
Total	15	36

Note 9 Commitments and Contingencies**9.1 Schedule of Commitments**

	2013	2012
	\$'000	\$'000
By type		
<i>Lease Commitments</i>		
Operating leases - Photocopiers	28	8
Property leases	274	67
Total lease commitments	302	75
By Maturity		
<i>Operating lease commitments</i>		
One year or less	105	45
From one to five years	180	30
More than five years	17	0
Total operating lease commitments	302	75

9.2 Commitments

Legislature-General has no other commitments.

Note 10 Reserves**10.1 Reserves**

	2013	2012
	\$'000	\$'000
Asset revaluation reserve		
Balance at the beginning of financial year	19,705	19,705
Revaluation increments/(decrements)	7,012	0
Balance at end of financial year	26,717	19,705

(a) Nature and purpose of reserves

Asset Revaluation Reserve

The Asset Revaluation Reserve is used to record increments and decrements on the revaluation of Non-financial assets, as described in Note 1.8(d).

Note 11 Cash Flow Reconciliation**11.1 Cash and deposits**

Cash and deposits includes the balance of the Special Deposits and Trust Fund Accounts held by Legislature-General, and other cash held.

	2013	2012
	\$'000	\$'000
Special Deposits and Trust Fund balance		
Legislature-General operating account	117	60
Total	117	60
Other cash held		
Cash on hand	1	1
Total	1	1
Total cash and deposits	118	61

11.2 Reconciliation of Net Result to Net Cash from Operating Activities

	2013	2012
	\$'000	\$'000
Net result	(576)	(502)
Depreciation and amortisation	626	618
Decrease (increase) in Receivables	3	(11)
Decrease (increase) in Prepayments	2	(14)
Decrease (increase) in Inventories	(6)	17
Increase (decrease) in Employee entitlements	2	34
Increase (decrease) in Payables	80	(98)
Increase (decrease) in Other liabilities	(21)	0
Net cash from (used by) operating activities	110	44

12.1 Risk exposures

(a) Risk management policies

Legislature-General has exposure to the following risks from its use of financial instruments:

- * credit risk;
- * liquidity risk; and
- * market risk.

The Clerks have overall responsibility for the establishment and oversight of Legislature-General's risk management framework.

Risk management policies are established to identify and analyse risks faced by Legislature-General to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

(b) Credit risk exposures

Credit risk is the risk of financial loss to Legislative-General if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

Except as detailed in the following table, the carrying amount of financial assets recorded in the Financial Statements, net of any allowances for losses, represents Legislature-General's maximum exposure to credit risk without taking into account of any collateral or other security.

The following tables analyse financial assets that are past due but not impaired:

Analysis of financial assets that are past due at 30 June 2013 but not impaired

	Past due 31 to 60 days	Past due over 60 days	Total
	\$'000	\$'000	\$'000
Receivables	3	14	17

Analysis of financial assets that are past due at 30 June 2012 but not impaired

	Past due 31 to 60 days	Past due over 60 days	Total
	\$'000	\$'000	\$'000
Receivables	1	11	12

(c) Liquidity risk

Liquidity risk is the risk that Legislature-General will not be able to meet its financial obligations as they fall due.

Legislature-General's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they fall due.

The following tables detail the undiscounted cash flows payable by Legislature-General by remaining contractual maturity for its financial liabilities. It should be noted that as these are undiscounted, totals may not reconcile to the carrying amounts presented in the Statement of Financial Position:

2013

	Maturity analysis for financial liabilities		
	1 Year	Undiscounted	Carrying
	\$'000	Total	Amount
		\$'000	\$'000
Financial liabilities			
Payables	277	277	277
Other liabilities	15	15	15
Total	292	292	292

2012

	Maturity analysis for financial liabilities		
	1 Year	Undiscounted	Carrying
	\$'000	Total	Amount
		\$'000	\$'000
Financial liabilities			
Payables	196	196	196
Other liabilities	36	36	36
Total	232	232	232

(d) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices.

Legislature-General is not exposed to interest rate risk.

12.2 Categories of Financial Assets and Liabilities

	2013	2012
	\$'000	\$'000
Financial assets		
Cash and cash equivalents	118	61
Receivables	91	94
Total	209	155
Financial liabilities		
Payables	277	196
Other liabilities	15	36
Total	292	232

There has been no change, during the period and cumulatively, in the fair value of any receivables or financial liabilities that is attributable to changes in the credit risk of that asset or liability.

12.3 Net Fair Values of Financial Assets and Liabilities

Legislature-General does not have any financial assets or financial liabilities carried at fair value.