



LEGISLATURE-GENERAL

TWENTY-SECOND ANNUAL REPORT

YEAR 2010-11

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

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**LEGISLATURE-GENERAL**  
**TWENTY-SECOND ANNUAL REPORT**  
**YEAR 2010-11**

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## GENERAL

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

The Output structure of the Legislature-General for 2010-11 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

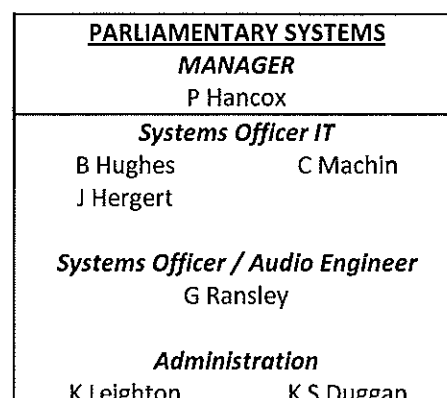
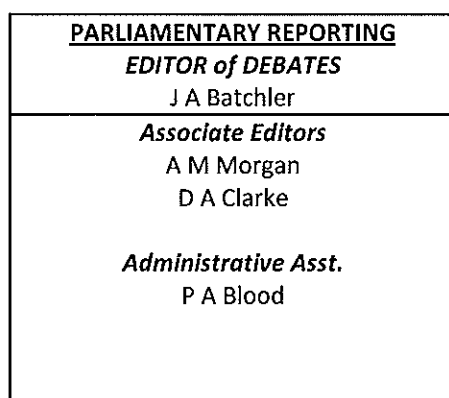
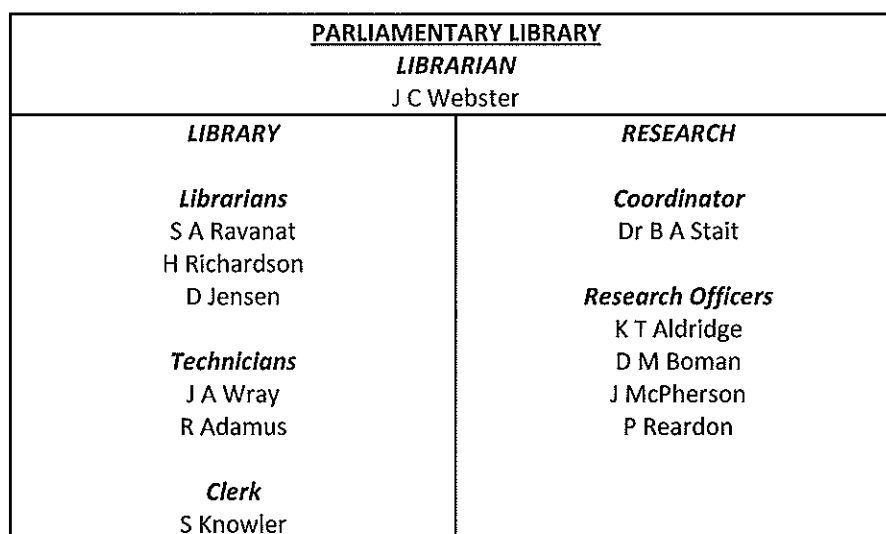
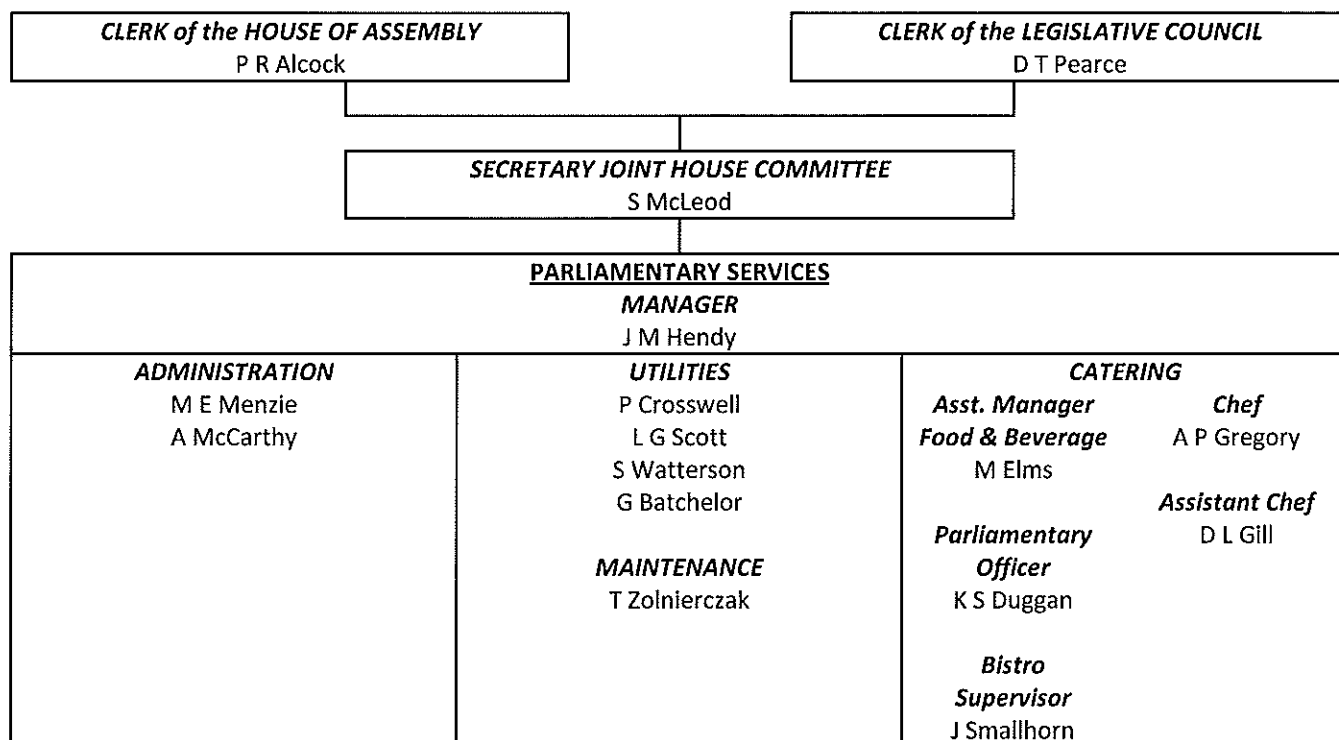
4.2 - Joint Management Services

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 2011:



## HOUSE COMMITTEE

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HOUSE COMMITTEE as at 30 June 2011

### Membership

SPEAKER  
(Hon. M R Polley)  
Chairman

PRESIDENT  
(Hon S L Smith)

Mr T B Morris

Hon. G R Hall

Mr M D Ferguson

Hon. D J Parkinson

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 2011, Mrs Sue McLeod, Clerk-Assistant and Usher of the Black Rod, Legislative Council, held the position of Secretary.

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 employs four full-time staff – the Editor of Debates, two Associate Editors 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.

## **Output 2.1 – 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 information 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). Since 1995, 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	PRS
Parliamentary Librarian	Research Co-ordinator
Government Publications Librarian (0.6)	Research Officers [4]
Reference Resources Librarian (0.7)	
E-Services Librarian (0.45)	
Library Technicians & Clerk [2.6]	

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, as well as several unique services that are available only from the Parliamentary Library. 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 is included on the database and media releases are also indexed. The database began in 2004 and is searchable.

*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 programme variations. Audio clips can be emailed to members and their staff. Transcripts can be provided on request.

*Websites*

The Library and Research Service maintain 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 2,832 reference enquiries for year 2010-11.

25,288 items were indexed for the electronic newspaper clippings service.



## **Ouput 2.1 – PARLIAMENTARY RESEARCH SERVICE**

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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
- PRS Papers: Longer research papers on request
- Internet and Intranet: Statistics and research documents
- Committees: Research support for Parliamentary committees
- Current Awareness Reading: Assist the Library in compiling CAR.

The PRS continues to provide timely responses and detailed analysis to its client group, which not only includes Members of Parliament, their staff and committees of both Houses.

There was a 23% increase in requests completed, from 570 in 2009-2010 to 701 in 2010-11. 281 of these were more complex and time consuming written requests. There were 147 oral briefings and 273 other requests, including committee support. 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.

The unusually high number of new MPs elected in the March 2010 House of Assembly election has had an impact on the requests for research and advice from the PRS.

Time taken in support of committees has again increased during 2010-11, with all officers providing committees with background research and specialist advice as required. The minority government has seen a considerable increase in committee activity by the House of Assembly adding to the demand for research assistance.

The PRS continues to support the Parliamentary Internship Scheme. The programme allows university students to undertake a research project for a member of the Tasmanian Parliament. During 2010-11 six students took part in the scheme.

The Parliamentary Library and Research Service continues to review publications and information available from Parliament's web site. The PRS produced two Issues Briefs in 2010-11.

### Output 3.2 – PARLIAMENTARY COMPUTER SERVICES

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- Completed 3152 helpdesk jobs for the financial year.
- Installed an Internet only Wireless Access point covering the Parliament building and 10 Murray Street Parliamentary offices.
- Introduced Apple Ipad technology into the Legislative Council and House of Assembly chambers for members.
- Designed and installed ICT infrastructure for Levels 2 and 3 of 10 Murray Street and moved Parliamentary staff into these offices.
- Extended the Parliamentary CCTV and Access Control systems onto Level 2 and Level 3 of 10 Murray Street.
- After notification of the existing Tasinet Spectrum system being phased out and departments being responsible for the installation of replacement telephony infrastructure, trialed Telstra TIPT VOIP system by converting 40 existing Spectrum services to Telstra TIPT, which has produced a saving of \$ 639.26 per month in line rental alone. This system operates very efficiently with no additional infrastructure being installed on site.
- Hardware upgrade and software rebuild of all Hansard transcribing computers and digital audio recording computers.
- Restructured the network to include a private IP range and redesign of existing Vlan's.
- Purchased, installed and customised ISYS Workgroup Web 9.7 as an EDRMS for Legislative Council Committees, Research Service and ICT Helpdesk.
- Upgraded ISYS Web to ISYS WEB Enterprise 9.7 for the Parliament Website search engine for Hansard, Notice Papers, Votes and Proceedings and other Parliamentary Papers.
- Rebuilt the Parliament Web Streams and introduced streaming for Apple Mac, Iphone and Ipad. Also introduced an Audio only stream for both chambers.
- Redesigned and installed new audio system including additional microphones and mixing desk for Committee Room 2. Installed NextG Wireless IP Gateway for Iphone and Ipad users providing access to the Parliament Intranet.
- Setup and support Electorate Offices for Cassy O'Connor MP in Moonah, Jacquie Petrusma MP in Rokeby, Michael Polley MP in Bridgewater. Taken over support for Tony Mulder MLC electorate office in Rokeby.
- Redesign of ICT area including name change to Parliamentary Computer and Electronic Services.

## Output 4.1 – BUILDING OPERATIONS

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### 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 money for the public monies expended.

No contract valued over \$50,000 was tendered.

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**

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### **Strategic Asset Management Plan**

The Parliament identifies the overall risk management strategy together with other occupational health and safety issues.

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

Risk 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. Parliament House is currently the subject of a 'Strategic Asset Management Plan' being undertaken by Freeman Firth Conservation Architects and Planners. Occupational health and safety matters have and will continue to be considered in some detail within this plan.

### **Asset Management**

The Legislature-General accounting procedures prescribe the management processes to be followed in relation to the Inventory and Asset Register.

### **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 running of the catering needs of Parliament. The permanent staff are supplemented by casual waiting and kitchen help during sitting periods and functions.

Two dining rooms for Members and guests and a staff bistro are operated by the Service. Functions are also catered for in the reception 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.

In spite of the long hours during sitting periods, and functions catered for, the staff provided an efficient service coupled with a high standard of production.

## **Parliamentary 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 when the 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:**

- Construction of Police Divisional Headquarters Devonport.
- Divisional Headquarters Development, New Devonport Police Station.
- Flinders Island Multipurpose Centre Redevelopment.
- Huon Valley Trade Training Centre.
- King Island Hospital and Health Centre - Redevelopment.
- Mersey Community Hospital, Department of Emergency Medicine Upgrade and Associated Program of Works.
- Royal Hobart Hospital Campus Upgrade – Phase One Projects.

### **Meetings:**

During the reporting period, the Committee met on eleven occasions, such meetings being held in Latrobe; Devonport; Currie; Whitemark; Huonville; and Hobart.

## Parliamentary 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.

The Government Printer sends the Committee copies of all regulations as soon as they have been gazetted. Each municipality is required under the *Local Government Act* to provide the Committee with a copy of any new or amended By-Laws.

During 2010-2011 the Committee held thirteen (13) meetings and examined one hundred and twenty one (121) 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.

Details of some areas where the Committee requested further information through briefings and hearings, are set out below:

### Poisons Amendment Bill (No. 2) 2009 – Regulations and Guidelines

The Committee wrote to the Minister for Health advising of the commitment by the Leader of the Government in the Legislative Council to provide the Committee with the draft regulations relevant to the Poisons Amendment Bill (No. 2) 2009, prior to Gazettal.

The final version of the Guidelines for the "Administration of certain substances by aged-care workers in residential aged care services" were provided to the Committee and the Poisons Amendment Regulations 2010 and the Poisons Amendment Regulations (No 2) 2010 were reported as "Examined" by the Committee on 2 September 2010.

### Electricity Supply Industry (Price Control) Amendment Regulations 2010

The Committee received a briefing from Treasury officers in relation to these Regulations on 2 September 201

### Rail Safety Regulations 2010

On 8 December 2010 the Committee received a briefing from officers of the Department of Infrastructure, Energy and Resources in relation to the Rail Safety Regulations 2010. Following the briefing, the Committee passed the Regulations as 'Examined'.

### Workplace Health and Safety Amendment (Mine Safety) Regulations 2010

The Committee was provided with draft Workplace Health and Safety Amendment (Mine Safety) Regulations for consideration. The Committee acknowledged that the draft Regulations had addressed the Committee's concerns and that further consideration would be given to the Regulations when Gazetted.

The Committee passed the Gazetted Regulations as 'Examined' on 17 March 2011.

### Wildlife (General) Regulations 2010; Wildlife (Exhibited Animals) Regulations 2010; Wildlife (Deer Farming) Regulations 2010

On 17 March 2011 the Committee was briefed by officers from the Department of Primary Industries, Parks, Water and Environment regarding the above Regulations.

The Committee received submissions from stakeholders and held public hearings in relation to the Wildlife (Deer Farming) Regulations 2010 on 14 April 2011. Witnesses were concerned with the impact on their commercial deer farming operations.

The Committee received a further briefing by officers from the Resource Management and Conservation Branch of the Department in relation to the current management practices for Tasmanian wild fallow deer on 7 June 2011. The Minister responded to the Committee's major concerns in correspondence dated 22 June 2011, and indicated that the Department was currently reviewing the options for addressing the issues of satellite deer herds. He advised that this would involve working with affected stakeholders to determine practical management options and a refinement of the current policy approach if required.

On 23 June 2011 the Committee *Resolved*, That the above Regulations be passed as 'Examined'.

### Committee Membership

#### **Legislative Council**

Hon Ruth Forrest (Chair)  
Hon Tania Rattray  
Hon Doug Parkinson

#### **House of Assembly**

Ms Elise Archer  
Mr Tim Morris  
Mr Brian Wightman (to December 2010)  
Mr Scott Bacon (March-April 2011)  
Mr Brenton Best (May 2011)  
Mr Graeme Sturges (from June 2011)



## **Parliamentary 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 independence of the Auditor-General, which are derived from the *Audit Act 2008*.

### **Committee Membership**

#### **Legislative Council**

Hon Ivan Dean MLC  
Hon Jim Wilkinson MLC (Chairman)  
Hon Ruth Forrest MLC

#### **House of Assembly**

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

The Parliamentary Research Service has provided timely and valuable research assistance during the year.

### **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 eleven occasions during 2010-11.

One report was tabled during the year. The Committee's report on the Inquiry into the new Kingston High School project was tabled on 17 March 2011 in the Legislative Council and the House of Assembly.

The Committee held a number of briefings on other matters of interest including briefings from the Auditor-General on: Audit Planning Memorandum in relation to Aurora Energy and an election promise of a 5 per cent price cap and a briefing on the Auditor-General's Special Report No. 72 on Public Sector Performance Information. As well, briefings were received from Housing Tasmania, in relation to rental assistance and the Department of Primary Industries, Parks, Water and Environment in relation to matters surrounding income from the wild abalone fishery and financial resources for managing disease outbreak. No Inquiry was initiated in those instances. The PAC Committee also met with Treasury officials to consider the Review of Tasmania's Financial Management Framework. The Committee provided feedback to Treasury as requested.

Representation was received from the University of New South Wales in relation to the Committee's consideration of the National Joint Committee of Public Accounts and Audit Inquiry into National Funding Agreements. Treasury and DPAC officials also gave a briefing in relation to National Funding Agreements.

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 made recommendations in relation to the Auditor-General's Forward Program of Work. The Committee is also pleased to report on progress made in implementing a framework for following up special reports of the Auditor-General.

## MANAGEMENT and HUMAN RESOURCES

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### 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 2011

		Employees			
Output		Permanent	Part Time	Sessional	FTE
1	Parliamentary Reporting Service	4.0		4.0	9.85
2	Parliamentary Library	8.0	2.4		9.75
3.2	Parliamentary Systems	4.0	0.2		4.20
4.1	Building Operations	5.0		0.2	5.00
4.2	Joint Management	2.0	0.8		2.80
4.2	Catering	4.0	0.8	5.8	11.6
Totals:		27.0	4.2	10.0	41.20

### 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:-

67.66% 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. Parliament House is currently the subject of a 'Strategic Asset Management Plan' being undertaken by Freeman Firth Conservation Architects and Planners. Occupational health and safety matters have and will continue to be considered in some detail within this plan.

### **Superannuation Declaration**

We, David Thomas Pearce and Peter Reginald Alcock, 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.R. ALCOCK

Clerk of the House of Assembly



D.T. PEARCE

Clerk of the Legislative Council



LEGISLATURE-GENERAL  
FINANCIAL STATEMENTS  
YEAR ENDED 30 JUNE 2011

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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 2011

I have audited the accompanying financial statements of Legislature-General, which comprise the statement of financial position as at 30 June 2011, 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 Clerks of Legislature-General.

#### 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 2011, 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.

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.

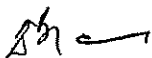
My audit is not designed to provide assurance on the accuracy and appropriateness of the budget information in the Legislature-General's financial statements.

### **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  
9 September 2011

## Certification of Financial Statements

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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 2011 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.



P.R. Alcock

Clerk of the House of Assembly

Date: 8 / 9 / 11



D.T. Pearce

Clerk of the Legislative Council

Date: 8 / 9 / 11



Legislature-General Statement of Comprehensive Income for the year ended 30 June 2011

		2011	2011	2010
	Notes	Budget	Actual	Actual
		\$'000	\$'000	\$'000
<b>Continuing operations</b>				
<b>Revenue and other income from transactions</b>				
Revenue from Government				
Appropriation revenue - recurrent	1.6(a), 5.1	5,250	5,690	5,407
Sales of goods and services	1.6(b), 5.2	172	384	369
Other revenue	1.6(c), 5.3	0	235	208
<b>Total revenue and other income from transactions</b>		<b>5,422</b>	<b>6,309</b>	<b>5,984</b>
<b>Expenses from transactions</b>				
Employee benefits	1.7(a), 6.1	2,813	3,229	2,784
Depreciation and amortisation	1.7(b), 6.2	588	587	608
Cost of goods sold		0	282	273
Supplies and consumables	6.3	2,358	2,718	2,715
Grants and subsidies	1.7(c), 6.4	59	51	52
Other expenses	6.5	152	136	155
<b>Total expenses from transactions</b>		<b>5,970</b>	<b>7,003</b>	<b>6,587</b>
<b>Net result from transactions (net operating balance)</b>		<b>(548)</b>	<b>(694)</b>	<b>(603)</b>
<b>Other economic flows - Other Non Owner Changes in Equity</b>				
Change in Asset Revaluation Reserve	10.1	0	205	0
<b>Total Other economic flows - Other Non Owner Changes in Equity</b>		<b>0</b>	<b>205</b>	<b>0</b>
<b>Total Comprehensive Result</b>		<b>(548)</b>	<b>(489)</b>	<b>(603)</b>

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 2011

	Notes	2011 Budget \$'000	2011 Actual \$'000	2010 Actual \$'000
<b>Assets</b>				
<i>Financial assets</i>				
Cash and deposits	1.8(a), 11.1	10	57	18
Receivables	1.8(b), 7.1	105	83	75
<i>Non-financial assets</i>				
Inventories	1.8(c), 7.2	51	42	41
Property, plant and equipment	1.8(d), 7.3	30,875	31,122	31,386
Other assets	7.4	11	2	10
<b>Total assets</b>		<b>31,052</b>	<b>31,306</b>	<b>31,530</b>
<b>Liabilities</b>				
Payables	1.9(a), 8.1	147	294	127
Employee benefits	1.9(c), 8.2	714	834	718
Other liabilities	8.3	36	19	37
<b>Total liabilities</b>		<b>897</b>	<b>1,147</b>	<b>882</b>
<b>Net assets (liabilities)</b>		<b>30,155</b>	<b>30,159</b>	<b>30,648</b>
<b>Equity</b>				
Reserves	10.1	19,500	19,705	19,500
Accumulated funds		10,655	10,454	11,148
<b>Total equity</b>		<b>30,155</b>	<b>30,159</b>	<b>30,648</b>

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 2011

	Notes	2011 Budget \$'000	2011 Actual \$'000	2010 Actual \$'000
<b>Cash flows from operating activities</b>		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash inflows</b>				
Appropriation receipts - recurrent		5,250	5,690	5,407
Sales of goods and services		172	406	410
GST receipts		364	400	420
Other cash receipts		0	236	193
<b>Total cash inflows</b>		<b>5,786</b>	<b>6,732</b>	<b>6,430</b>
<b>Cash outflows</b>				
Employee benefits		(2,553)	(3,042)	(2,728)
Superannuation		(250)	0	0
GST payments		(364)	(419)	(408)
Supplies and consumables		(2,358)	(2,448)	(2,514)
Other cash payments		(211)	(664)	(729)
<b>Total cash outflows</b>		<b>(5,736)</b>	<b>(6,573)</b>	<b>(6,379)</b>
<b>Net cash from (used by) operating activities</b>	11.2	<b>50</b>	<b>159</b>	<b>51</b>
<b>Cash flows from investing activities</b>				
<b>Cash outflows</b>				
Payments for acquisition of non-financial assets		(50)	(120)	(43)
Other cash payments		0	0	0
<b>Total cash outflows</b>		<b>(50)</b>	<b>(120)</b>	<b>(43)</b>
<b>Net cash from (used by) investing activities</b>		<b>(50)</b>	<b>(120)</b>	<b>(43)</b>
<b>Net increase (decrease) in cash and cash equivalents held</b>		<b>0</b>	<b>39</b>	<b>8</b>
<b>Cash and deposits at the beginning of the reporting period</b>		<b>10</b>	<b>18</b>	<b>10</b>
<b>Cash and deposits at the end of the reporting period</b>	11.1	<b>10</b>	<b>57</b>	<b>18</b>

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 2011

	Asset Revaluation Reserve \$'000	Accumulated Funds \$'000	Total Equity \$'000
Balance as at 1 July 2010	19,500	11,148	30,648
Total comprehensive result	205	(694)	(489)
Balance as at 30 June 2011	19,705	10,454	30,159

	Asset Revaluation Reserve \$'000	Accumulated Funds \$'000	Total Equity \$'000
Balance as at 1 July 2009	19,500	11,751	31,251
Total comprehensive result	0	(603)	(603)
Balance as at 30 June 2010	19,500	11,148	30,648

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

### **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 15<sup>th</sup> August 2011, and resigned on 8<sup>th</sup> September 2011.

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 2008-3 Amendments to Australian Accounting Standards arising from AASB 3 and AASB 127* – This Standard introduces some minor terminology changes. There is no expected financial impact of applying these changes.

*AASB 2009-5 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project* – This Standard introduces small disclosure and classification changes. There is no expected financial impact of applying these changes.

### (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 2009-11 Amendments to Australian Accounting Standards arising from AASB 9* – The amendments require modification to the disclosure of categories of financial assets. It is not anticipated that there will be any financial impact.

*AASB 1053 Application of Tiers of Australian Accounting Standards* – This Standard establishes a differential financial reporting framework consisting of two tiers of reporting requirements for preparing general purpose financial statements. The Standard does not have any financial impact on Legislature-General. However, it may affect disclosures if reduced disclosure requirements apply.

*AASB 2010-2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements* – This Standard makes amendments to introduce reduced disclosure requirements for certain types of entities. There is no expected financial impact of applying these changes, as Legislature-General is likely to be considered a Tier 1 entity.

*AASB 2010-6 Amendments to Australian Accounting Standards – Disclosures on Transfers of Financial Assets* – This Standard includes additional presentation and disclosure requirements for financial assets. It is not expected to have a financial impact.

*AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9* – This Standard makes minor revisions, however it is not expected to have a financial impact.

*AASB 2009-12 Amendments to Australian Accounting Standards* – This Standard introduces a number of terminology changes. There is no expected financial impact.

*AASB 2010-5 Amendments to Australian Accounting Standards* – This Standard introduces terminology changes as well as presentation changes, however, there is no financial impact from these revisions.

*AASB 2010-5 Amendments to Australian Accounting Standards* – This Standard introduces terminology changes as well as presentation changes, however, there is no financial impact from these revisions.

*AASB 1054 Australian Additional Disclosures* – This standards sets out the Australian-specific disclosures for entities that have adopted Australian Accounting Standards that are additional to the requirements under International Financial Reporting Standards in areas such as the nature of financial statements (general purpose or special purpose), audit fees and the reconciliation of net operating cash flow to profit (loss). It is not anticipated that there will be any 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
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Leasehold Improvements	5 years
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Plant and equipment

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

Furniture and Fittings	5 years
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### **(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, however, 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 and other long-lived 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 heritage 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 (Approved government valuer). 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 2011, 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 Legislature-General of Treasury and Finance.

During the reporting period, Legislature-General paid 11% of salary in respect of contributory members of the Retirement Benefits Fund into the Superannuation Provision Account within the Special Deposits and Trust Fund. Legislature General paid the appropriate Superannuation Guarantee Charge into the nominated superannuation fund in respect of non-contributors.

## **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**

Comparative figures have been adjusted to reflect any changes in accounting policy or the adoption of new standards. Details of the impact of changes in accounting policy on comparative figures are at Note 1.5.

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

Restructures of Outputs within Legislature-General (internal restructures) that do not affect the results shown on the face of the Financial Statements are reflected in the comparatives in the Output Schedule.

### **1.13 Budget Information**

Budget information refers to original estimates as disclosed in the 2010-11 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**

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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 2011.

### 3.1 Output Group Information

Comparative information has not been restated for external administrative restructures.

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

#### Output Group 1 – Parliamentary Reporting Service

	2011 Budget \$'000	2011 Actual \$'000	2010 Actual \$'000
<b>Continuing operations</b>			
<b>Revenue and other income from transactions</b>			
Revenue from appropriation	984	870	802
<b>Total revenue and other income from transactions</b>	<b>984</b>	<b>870</b>	<b>802</b>
<b>Expenses from transactions</b>			
Employee benefits	857	825	715
Supplies & consumables	50	40	58
Other expenses	57	31	38
<b>Total expenses from transactions</b>	<b>964</b>	<b>896</b>	<b>811</b>
<b>Net operating result from continuing operations</b>	<b>20</b>	<b>(26)</b>	<b>(9)</b>
<b>Comprehensive result</b>	<b>20</b>	<b>(26)</b>	<b>(9)</b>
<b>Expense by output</b>			
Production & printing of Parliamentary reports	964	896	811
<b>Total</b>	<b>964</b>	<b>896</b>	<b>811</b>
<b>Net Assets</b>			
Total assets deployed for Parliamentary reporting service		0	0
Total liabilities incurred for Parliamentary reporting service		(345)	(332)
<b>Net assets deployed for Parliamentary reporting service</b>		<b>(345)</b>	<b>(332)</b>

**Output Group 2 – Parliamentary Library Service**

	2011	2011	2010
	Budget	Actual	Actual
	\$'000	\$'000	\$'000
<b>Continuing operations</b>			
<b>Revenue and other income from transactions</b>			
Revenue from appropriation	747	772	732
<b>Total revenue and other income from transactions</b>	<b>747</b>	<b>772</b>	<b>732</b>
<b>Expenses from transactions</b>			
Employee benefits	690	723	616
Supplies & consumables	52	71	91
Other expenses	18	30	35
<b>Total expenses from transactions</b>	<b>760</b>	<b>824</b>	<b>742</b>
<b>Net operating result from continuing operations</b>	<b>(13)</b>	<b>(52)</b>	<b>(10)</b>
<b>Comprehensive result</b>	<b>(13)</b>	<b>(52)</b>	<b>(10)</b>
<b>Expense by output</b>			
Parliamentary library service	760	824	742
<b>Total</b>	<b>760</b>	<b>824</b>	<b>742</b>
<b>Net Assets</b>			
Total assets deployed for Parliamentary library service		0	5
Total liabilities incurred for Parliamentary library service		(236)	(116)
<b>Net assets deployed for Parliamentary library service</b>		<b>(236)</b>	<b>(111)</b>

**Output Group 3 – Parliamentary Printing & Systems**

	2011 Budget \$'000	2011 Actual \$'000	2010 Actual \$'000
<b>Continuing operations</b>			
<b>Revenue and other income from transactions</b>			
Revenue from appropriation	1,084	1,176	1,111
Sales of goods and services	0	384	0
Other revenue	0	236	194
<b>Total revenue and other income from transactions</b>	<b>1,084</b>	<b>1,796</b>	<b>1,305</b>
<b>Expenses from transactions</b>			
Employee benefits	346	363	345
Supplies & consumables	551	978	897
Depreciation	0	4	6
Other expenses	187	12	14
<b>Total expenses from transactions</b>	<b>1,084</b>	<b>1,357</b>	<b>1,262</b>
<b>Net operating result from continuing operations</b>	<b>0</b>	<b>439</b>	<b>43</b>
<b>Net result from transactions (net operating balance)</b>	<b>0</b>	<b>439</b>	<b>43</b>
<b>Comprehensive result</b>	<b>0</b>	<b>439</b>	<b>43</b>
<b>Expense by output</b>			
Parliamentary printing	427	363	435
Parliamentary systems	657	994	827
<b>Total</b>	<b>1,084</b>	<b>1,357</b>	<b>1,262</b>
<b>Net Assets</b>			
Total assets deployed for Parliamentary printing & systems		0	3
Total liabilities incurred for Parliamentary printing & systems		(150)	(48)
<b>Net assets deployed for Parliamentary printing &amp; systems</b>		<b>(150)</b>	<b>(45)</b>

**Output Group 4 – Joint Services**

	2011	2011	2010
	Budget	Actual	Actual
	\$'000	\$'000	\$'000
<b>Continuing operations</b>			
<b>Revenue and other income from transactions</b>			
Revenue from appropriation	2,435	2,871	2,762
Sales of goods and services	172	0	369
Other revenue	0	0	14
<b>Total revenue and other income from transactions</b>	<b>2,607</b>	<b>2,871</b>	<b>3,145</b>
<b>Expenses from transactions</b>			
Employee benefits	1,072	1,317	1,108
Grant & transfer payments	59	51	52
Supplies & consumables	214	1,630	1,670
Cost of goods sold	0	282	273
Depreciation	588	584	603
Other expenses	1,229	61	67
<b>Total expenses from transactions</b>	<b>3,162</b>	<b>3,925</b>	<b>3,773</b>
<b>Net operating result from continuing operations</b>	<b>(555)</b>	<b>(1,054)</b>	<b>(628)</b>
<b>Comprehensive result</b>	<b>(555)</b>	<b>(1,054)</b>	<b>(628)</b>
<b>Expense by output</b>			
Buildings & operations management	1,945	2,419	2,357
Joint management services	209	340	258
Services to members	896	1,015	1,051
Corporate services for Parliamentary agencies	112	151	107
<b>Total</b>	<b>3,162</b>	<b>3,925</b>	<b>3,773</b>
<b>Net Assets</b>			
Total assets deployed for Joint Services		44	43
Total liabilities incurred for Joint Services		(416)	(376)
<b>Net assets deployed for Joint Services</b>		<b>(372)</b>	<b>(333)</b>

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

	2011	2011	2010
	Budget	Actual	Actual
	\$'000	\$'000	\$'000
Net result from transactions (net operating balance)	(548)	(694)	(603)
Other economic flows - Other Non Owner Changes in Equity			
Change in Physical Asset Revaluation Reserve	0	205	0
Comprehensive result	(548)	(489)	(603)

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

	2011	2010
	Actual	Actual
	\$'000	\$'000
Total net assets deployed for Output Groups	(1,103)	(819)
Reconciliation to net assets		
Assets unallocated to Output Groups	31,262	31,440
Liabilities unallocated to Output Groups	0	(10)
Net assets	30,159	30,611



#### 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 %
Appropriation revenue - recurrent	(a)	5,250	5,690	440	8.4%
Sales of goods and services	(b)	172	384	212	123.3%
Employee benefits	(c)	2,813	3,229	(416)	-14.8%
Cost of goods sold	(b)	0	282	(282)	100.0%
Supplies and consumables	(d)	2,358	2,718	(360)	-15.3%

##### Notes to Statement of Comprehensive Income variances

(a) Increase in appropriation revenue reflects the general cost increases in property occupancy costs, communications and broadcasting costs, and equipment and maintenance and replacements funded through Requests for Addition Funding (RAF's).

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

(c) Employee benefits increase reflects the addition of staff from the Department of Education to Legislature-General's payroll.

(d) An increase in supplies and consumables reflects the general cost increases in property occupancy costs, communications and broadcasting costs, and equipment and maintenance and replacements.

##### 4.2 Statement of Financial Position

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Cash and deposits	(a)	10	57	47	470.0%
Receivables	(b)	105	83	(22)	-21.0%
Payables	(c)	147	294	(147)	-100.0%
Employee benefits	(d)	714	834	(120)	-16.8%

##### Notes to Statement of Financial Position

(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 Flow for further information.

(b) Receivables are lower than budget again due to timing of payments.

(c) Payables are higher than budget due to timing of the payments to creditors.

(d) Employee benefits are higher due to an increase in staff being transferred from the Department of Education.

#### 4.3 Statement of Cash Flows

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Sales of goods and services	(a)	172	406	234	136.0%
Employee benefits	(b)	2,553	3,042	(489)	-19.2%
Supplies and consumables	(c)	2,358	2,448	(90)	-3.8%

#### Notes to Statement of Cash Flows

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

(b) Employee benefits are higher due to an increase in staff being transferred from the Department of Education.

(c) An increase in supplies and consumables reflects the general cost increases in property occupancy costs, communications and broadcasting costs, and equipment and maintenance and replacements.

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

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

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

	2011 Budget \$'000	2011 Actual \$'000	2010 Actual \$'000
<b>Continuing operations</b>			
Appropriation revenue - recurrent	5,250	5,690	5,407
Items Reserved by Law	0	0	0
<b>Total</b>	<b>5,250</b>	<b>5,690</b>	<b>5,407</b>
<b>Total revenue from Government</b>	<b>5,250</b>	<b>5,690</b>	<b>5,407</b>

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.

**5.2 Sales of goods and services**

	2011 \$'000	2010 \$'000
Sales of goods by Parliamentary dining room	384	369
<b>Total</b>	<b>384</b>	<b>369</b>

**5.3 Other revenue**

	2011 \$'000	2010 \$'000
Miscellaneous cost recoveries	235	208
<b>Total</b>	<b>235</b>	<b>208</b>

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**

	2011	2010
	\$'000	\$'000
Wages and salaries	2,679	2,292
Annual leave	135	110
Long service leave	52	62
Superannuation	270	242
Other employee expenses	93	78
<b>Total</b>	<b>3,229</b>	<b>2,784</b>

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 11 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 into the SPA a "gap" payment equivalent to 3.3% of salary in respect of employees who are members of contribution schemes.

**6.2 Depreciation and amortisation****(a) Depreciation**

	2011	2010
	\$'000	\$'000
Buildings	253	253
Leasehold improvements	25	25
Plant & equipment		
- Computer equipment	4	6
- Security equipment	29	30
- Other Plant & equipment	244	262
Furniture & fittings	32	32
<b>Total</b>	<b>587</b>	<b>608</b>

**6.3 Supplies and consumables**

	2011	2010
	\$'000	\$'000
Accommodation related expense	949	883
Rental paid to government	357	348
Communications	496	386
Audit fees	21	18
Equipment maintenance & replacements	280	341
Printing & supplies	429	492
Special project	1	76
Other supplies and consumables	185	171
<b>Total</b>	<b>2,718</b>	<b>2,715</b>

**6.4 Grants and subsidies**

	2011	2010
	\$'000	\$'000
Commonwealth Parliamentary Association - London Subsidy	12	13
Commonwealth Parliamentary Association - Tasmania Branch Subsidy	39	39
<b>Total</b>	<b>51</b>	<b>52</b>

**6.5 Other expenses**

	2011	2010
	\$'000	\$'000
Payroll tax	107	129
Workers compensation insurance	29	26
<b>Total</b>	<b>136</b>	<b>155</b>

**Note 7 Assets****7.1 Receivables**

	2011	2010
	\$'000	\$'000
Receivables	54	47
Less: Provision for impairment	(1)	(1)
<b>Total</b>	<b>53</b>	<b>46</b>
Other receivables	30	29
<b>Total</b>	<b>83</b>	<b>75</b>
Settled within 12 months	83	75
Settled in more than 12 months	0	0
<b>Total</b>	<b>83</b>	<b>75</b>

**7.2 Inventories**

	2011	2010
	\$'000	\$'000
Stock on hand - Bistro	33	33
Stock on hand - Dining Room	9	8
<b>Total</b>	<b>42</b>	<b>41</b>
Utilised within 12 months	42	41
Utilised in more than 12 months	0	0
<b>Total</b>	<b>42</b>	<b>41</b>

### 7.3 Property, plant & equipment

(a) carrying amount

	2011 \$'000	2010 \$'000
<b>Land</b>		
At fair value (30 June 2009) *	3,700	3,700
Less: Provision for impairment	0	0
<b>Total</b>	<b>3,700</b>	<b>3,700</b>
<b>Buildings</b>		
At fair value (30 June 2009) *	25,300	25,300
Less: Accumulated depreciation	(506)	(253)
<b>Total</b>	<b>24,794</b>	<b>25,047</b>
<b>Leasehold improvements</b>		
At fair value	127	127
Less: Accumulated amortisation	(55)	(30)
<b>Total</b>	<b>72</b>	<b>97</b>
<b>Plant and equipment</b>		
At cost	3,708	3,589
Less: Accumulated depreciation	(1,742)	(1,465)
<b>Total</b>	<b>1,966</b>	<b>2,124</b>
<b>Furniture and fittings</b>		
At cost	208	209
Less: Accumulated depreciation	(126)	(95)
<b>Total</b>	<b>82</b>	<b>114</b>
<b>Heritage and cultural assets</b>		
Antique Furniture at cost	11	11
Antique Furniture at fair value (9 August 2010) **	280	124
Artworks and Artifacts at fair value (9 August 2010) ***	217	169
Less: Accumulated depreciation	0	0
<b>Total</b>	<b>508</b>	<b>304</b>
<b>Total property, plant and equipment</b>	<b>31,122</b>	<b>31,386</b>

\* The latest revaluations as at 30 June 2009 were independently conducted. The valuer was the office of the Valuer-General.

\*\* The latest revaluations as at 9 August 2010 were independently conducted. The valuer was Mr A F Colman (Approved government valuer). 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) reconcillation of movements

2011	Land \$'000	Buildings \$'000	Leasehold improve- ments \$'000	Plant and equipment \$'000	Furniture and fittings \$'000	Heritage and cultural assets \$'000	Total \$'000
Carrying value at 1 July	3,700	25,047	98	2,124	114	303	31,386
Additions	0	0	0	120	0	0	120
Revaluation increments (decrements)	0	0	0	0	0	205	205
Depreciation and amortisation	0	(253)	(25)	(278)	(32)	0	(588)
Carrying value at 30 June	3,700	24,794	73	1,966	82	508	31,123

2010	Land \$'000	Buildings \$'000	Leasehold improve- ments \$'000	Plant and equipment \$'000	Furniture and fittings \$'000	Heritage and cultural assets \$'000	Total \$'000
Carrying value at 1 July	3,700	25,300	123	2,379	146	303	31,951
Additions	0	0	0	43	0	0	43
Revaluation increments (decrements)	0	0	0	0	0	0	0
Depreciation and amortisation	0	(253)	(25)	(298)	(32)	0	(608)
Carrying value at 30 June	3,700	25,047	98	2,124	114	303	31,386



#### 7.4 Other assets

(a) Carrying amount		
	2011	2010
	\$'000	\$'000
<b>Other current assets</b>		
Prepayments	2	10
<b>Total</b>	<b>2</b>	<b>10</b>
Settled within 12 months	2	10
Settled in more than 12 months	0	0
<b>Total</b>	<b>2</b>	<b>10</b>

**Note 8 Liabilities****8.1 Payables**

	2011	2010
	\$'000	\$'000
Creditors	286	127
Accrued expenses	8	0
<b>Total</b>	<b>294</b>	<b>127</b>
Settled within 12 months	294	127
Settled in more than 12 months	0	0
<b>Total</b>	<b>294</b>	<b>127</b>

Settlement is usually made within 45 days.

**8.2 Employee benefits**

	2011	2010
	\$'000	\$'000
Accrued salaries	121	96
Annual leave	299	213
Long service leave	414	409
<b>Total</b>	<b>834</b>	<b>718</b>
Settled within 12 months	477	374
Settled in more than 12 months	357	344
<b>Total</b>	<b>834</b>	<b>718</b>

**8.3 Other liabilities**

	2011	2010
	\$'000	\$'000
<b>Other Liabilities</b>		
Payroll tax and superannuation	19	37
<b>Total</b>	<b>19</b>	<b>37</b>
Settled within 12 months	19	37
Settled in more than 12 months	0	0
<b>Total</b>	<b>19</b>	<b>37</b>

## Note 9 Commitments and Contingencies

### 9.1 Schedule of Commitments

	2011	2010
	\$'000	\$'000
<b>By type</b>		
<i>Lease Commitments</i>		
Operating leases - Photocopiers	21	36
Property leases	111	172
<b>Total lease commitments</b>	<b>132</b>	<b>208</b>
 <b>By Maturity</b>		
<i>Operating lease commitments</i>		
One year or less	57	78
From one to five years	75	130
More than five years	0	0
<b>Total operating lease commitments</b>	<b>132</b>	<b>208</b>

### 9.2 Commitments

Legislature-General has no other commitments.

## Note 10 Reserves

### 10.1 Reserves

	2011	2010
	\$'000	\$'000
<b>Asset revaluation reserve</b>		
Balance at the beginning of financial year	19,500	19,500
Revaluation increments/(decrements)	205	0
<b>Balance at end of financial year</b>	<b>19,705</b>	<b>19,500</b>

#### (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.

	2011	2010
	\$'000	\$'000
<b>Special Deposits and Trust Fund balance</b>		
Legislature-General operating account	56	17
<b>Total</b>	<b>56</b>	<b>17</b>
 <b>Other cash held</b>		
Cash on hand	1	1
<b>Total</b>	<b>1</b>	<b>1</b>
 <b>Total cash and deposits</b>	<b>57</b>	<b>18</b>

**11.2 Reconciliation of Net Result to Net Cash from Operating Activities**

	2011	2010
	\$'000	\$'000
Net result	(694)	(603)
Depreciation and amortisation	587	608
Decrease (increase) in Receivables	(8)	30
Decrease (increase) in Prepayments	8	1
Decrease (increase) in Inventories	(1)	10
Increase (decrease) in Employee entitlements	117	24
Increase (decrease) in Payables	168	(18)
Increase (decrease) in Other liabilities	(18)	(1)
<b>Net cash from (used by) operating activities</b>	<b>159</b>	<b>51</b>

## 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 2011 but not impaired

	Past due 31 to 60 days \$'000	Past due 61 to 90 days \$'000	Past due over 90 days \$'000	Total \$'000
Receivables	1	4	0	5

#### Analysis of financial assets that are past due at 30 June 2010 but not impaired

	Past due 31 to 60 days \$'000	Past due 61 to 90 days \$'000	Past due over 90 days \$'000	Total \$'000
Receivables	0	0	2	2

**(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:

**2011**

	Maturity analysis for financial liabilities		
	1 Year	Undiscounted	Carrying
	\$'000	Total \$'000	Amount \$'000
<b>Financial liabilities</b>			
Payables	294	294	294
Other liabilities	19	19	19
<b>Total</b>	<b>313</b>	<b>313</b>	<b>313</b>

**2010**

	Maturity analysis for financial liabilities		
	1 Year	Undiscounted	Carrying
	\$'000	Total \$'000	Amount \$'000
<b>Financial liabilities</b>			
Payables	127	127	127
Other liabilities	37	37	37
<b>Total</b>	<b>164</b>	<b>164</b>	<b>164</b>

**(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**

	<b>2011</b>	<b>2010</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Financial assets</b>		
Cash and cash equivalents	57	18
Receivables	83	75
<b>Total</b>	<b>140</b>	<b>93</b>
<b>Financial liabilities</b>		
Payables	294	127
Other liabilities	19	37
<b>Total</b>	<b>313</b>	<b>164</b>

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.