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To the Chair Joint Parliamentary Services Committee

Disclaimer of opinion

I undertook to audit the financial report of the Joint Parliamentary Service for the financial year ended 30 June 2025.

I do not express an opinion on the accompanying financial report. Because of the significance of the matters described in the 'Basis for disclaimer of opinion' section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial report.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Chair, Joint Parliamentary Services Committee, Executive Officer and the Chief Finance Officer, Joint Parliamentary Service.

Basis for disclaimer of opinion

The members of the Joint Parliamentary Services Committee are responsible for the management of the Joint Parliamentary Service. The members of the committee have not provided access to the minutes of their meetings. As a result, I cannot assess whether matters deliberated and decided on by the members that have financial consequences were recognised or disclosed in the financial report.

The members of the Joint Parliamentary Services Committee are also responsible for the control and management of the catering services at Parliament House. Income from these services, and the associated expenditure, as well as the cash held in the catering services bank account, were omitted from the financial report. As the members have not provided access to this financial information, I am unable to determine the impact of this on the financial report.

Responsibilities of the members of the Joint Parliamentary Services Committee for the financial report

The members of the Joint Parliamentary Services Committee are responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards - Simplified Disclosures, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the members of the Joint Parliamentary Services Committee are responsible for assessing the Joint Parliamentary Service's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The members of the Joint Parliamentary Services Committee are also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(a) of the *Public Finance and Audit Act 1987*, I undertook to audit the financial report of the Joint Parliamentary Service for the financial year ended 30 June 2025.

My responsibility is to conduct an audit of the financial report in accordance with Australian Auditing Standards and to issue an auditor's report. However, because of the matters described in the 'Basis for disclaimer of opinion' section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial report.

I am independent of the Joint Parliamentary Service. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. The relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.



Andrew Blaskett
Auditor-General

16 March 2026

Joint Parliamentary Service
Certification of the Financial Statements
for the year ended 30 June 2025

We certify that the:

- financial statements of the Joint Parliamentary Service:
 - are in accordance with the accounts and records of the Joint Parliamentary Service;
 - are in line with relevant Treasurer's Instructions;
 - comply with relevant accounting standards;
 - present a true and fair view of the financial position of the Joint Parliamentary Service at the end of the financial year and the result of its operation and cash flows for the financial year.
- internal controls employed by the Joint Parliamentary Service for the financial year over its financial reporting and its preparation of financial statements are effective.

Chair
Joint Parliamentary Services Committee

11 / 3 / 2025 *6 ds*

Executive Officer
Joint Parliamentary Service

11 / 3 / 2025 *6 d*

Chief Finance Officer
Joint Parliamentary Service

11 / 3 / 2025 *6 ds*

Joint Parliamentary Service
Statement of Comprehensive Income
for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income			
Appropriation	2.1	20 200	19 947
Resources received free of charge	2.2	2 372	1 151
Net gain from the revaluation of non-current assets		-	7 336
Other income	2.3	194	89
Total income		22 766	28 523
Expenses			
Employee related expenses	3.1	10 366	9 408
Supplies and services	3.2	8 793	7 525
Depreciation and amortisation	4.3, 4.4	2 273	2 220
Cash alignment transfers		3 069	-
Total expenses		24 501	19 153
Net result		(1 735)	9 370
Other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment asset revaluation surplus		-	7 275
Total other comprehensive income		-	7 275
Total comprehensive result		(1 735)	16 645

The accompanying notes form part of these financial statements. The net result and comprehensive result are attributable to the SA Government.

Joint Parliamentary Service
Statement of Financial Position
as at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Current assets			
Cash and cash equivalents	4.1	11 587	14 399
Receivables	4.2	863	757
Total current assets		12 450	15 156
Non-current assets			
Receivables	4.2	334	116
Property, plant and equipment	4.3	99 699	97 827
Intangible assets	4.4	632	1 234
Total non-current assets		100 665	99 177
Total assets		113 115	114 333
Current liabilities			
Payables	5.1	599	546
Employee related liabilities	5.2	1 128	1 230
Provisions	5.3	49	54
Total current liabilities		1 776	1 830
Non-current liabilities			
Employee related liabilities	5.2	2 957	2 340
Provisions	5.3	161	207
Total non-current liabilities		3 118	2 547
Total liabilities		4 894	4 377
Net assets		108 221	109 956
Equity			
Retained earnings		85 017	86 752
Asset revaluation surplus		20 301	20 301
Contributed capital		2 903	2 903
Total equity		108 221	109 956

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government.

Joint Parliamentary Service
Statement of Changes in Equity
for the year ended 30 June 2025

	Asset			Total equity
	Contributed Capital	Revaluation Surplus	Retained earnings	
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2023	2 903	13 026	77 382	93 311
Net result for 2023-24	-	-	9 370	9 370
Gain from revaluation of land and buildings	-	7 275	-	7 275
Transfers as result of an administrative restructure	-	-	-	-
Total comprehensive result for 2023-24	-	7 275	9 370	16 645
Balance at 30 June 2024	2 903	20 301	86 752	109 956
Net result for 2024-25	-	-	(1 735)	(1 735)
Total comprehensive result for 2024-25	-	-	(1 735)	(1 735)
Balance at 30 June 2025	2 903	20 301	85 017	108 221

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government.

Joint Parliamentary Service
Statement of Cash Flows
for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Cash flows from operating activities			
Cash inflows			
Appropriations		20 200	19 947
GST recovered		984	883
Other receipts		166	89
Cash outflows			
Employee related payments		(10 048)	(8 757)
Payments for supplies and services		(9 465)	(8 462)
Cash alignment transfers to Consolidated Account		(3 069)	-
Net cash provided by operating activities		(1 232)	3 700
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		(1 580)	(3 232)
Net cash used in investing activities		(1 580)	(3 232)
Net increase in cash and cash equivalents		(2 812)	468
Cash and cash equivalents at the beginning of the reporting period		14 399	13 931
Cash and cash equivalents at the end of the reporting period	4.1	11 587	14 399

The accompanying notes form part of these financial statements.

Joint Parliamentary Service

Notes to and forming part of the financial statements

for the year ended 30 June 2025

1. About the Joint Parliamentary Service

The Joint Parliamentary Service is a not-for-profit entity and established under the *Parliament (Joint Services) Act 1985*.

In December 2024, the *Parliament (Joint Services) Act 1985* was amended to establish the Office of the Executive Officer for the Joint Parliamentary Service. The Executive Officer role is a key leadership position within the Parliament of South Australia.

The Joint Parliamentary Service provides services to both Houses of Parliament including Hansard reporting, library facilities, catering, financial, ICT and building services. The Joint Parliamentary Service is administered by the Joint Parliamentary Services Committee which comprises the Speaker and two Members of the House of Assembly and the President and two Members of the Legislative Council.

The Joint Parliamentary Service does not control any other entity and has no interests in unconsolidated structured entities. The financial statements and accompanying notes include all the controlled activities of the Joint Parliamentary Service.

Administered items are presented separately at Note 7 within these financial statements.

1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in line with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards, applying simplified disclosures.

The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is identified in the notes associated with the item measured.

All amounts in the financial statements and the accompanying notes are rounded to the nearest thousand dollars (\$'000).

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

Assets and liabilities that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets. Liabilities that are due to be settled within 12 months after the end of the reporting period or for which the Joint Parliamentary Service has no right to defer settlement for at least 12 months after the end of the reporting period are classified as current liabilities. All other assets and liabilities are classified as non-current.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities are recoverable from, or payable to, the ATO are classified as operating cash flows.

Material accounting policies are set out below and throughout the notes.

Joint Parliamentary Service
Notes to and forming part of the financial statements
for the year ended 30 June 2025

2. Income

2.1. Appropriation

	2025	2024
	\$'000	\$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	20 200	19 947
Total appropriation	20 200	19 947

Appropriations are recognised on receipt.

2.2. Resources received free of charge

	2025	2024
	\$'000	\$'000
Assets acquired at nil consideration from the House of Assembly and Legislative Council	1 874	695
Car parking received free of charge	374	368
Services received free of charge	124	88
Total resources received free of charge	2 372	1 151

The Joint Parliamentary Service receives payroll transactional services from Shared Services SA (\$94 000) free of charge. In addition, Joint Parliamentary Service receives audit services (\$30 000) free of charge from the Audit Office of South Australia in relation to work performed under the *Public Finance and Audit Act 1987*. No other services were provided by the Audit Office of South Australia

In addition, the Joint Parliamentary Service received completed building works (amenities and canopy) within Parliament House from the Legislative Council and House of Assembly. This asset donation is reflected in the asset movement schedule at note 4.3.

2.3. Other Income

	2025	2024
	\$'000	\$'000
Recovery of salaries and related payments	58	22
Other	136	67
Total other income	194	89

3. Expenses

3.1. Employee related expenses

	2025	2024
	\$'000	\$'000
Salaries and wages	8 958	7 818
Superannuation	1 017	855
Other employee related expenses	489	424
Workers compensation	(98)	311
Total employee related expenses	10 366	9 408

The superannuation employment expense represents the Joint Parliamentary Service's contributions to superannuation plans in respect of current services of current employees.

Joint Parliamentary Service employees are employed under the *Parliament (Joint Services) Act 1985*.

Joint Parliamentary Service
Notes to and forming part of the financial statements
for the year ended 30 June 2025

Employee remuneration

	2025	2024
\$166 001 – \$172 000*	-	3
\$172 001 – \$192 000	1	-
\$192 001 – \$212 000	1	-
Total	2	3

* This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2023-24.

The total remuneration received by those employees for the year was \$383 000 (2024: \$506 000).

The table includes all employees whose normal remuneration was equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits, and any fringe benefits tax paid or payable in respect of those benefits.

Key management personnel

Key management personnel of the Joint Parliamentary Service include the Members of the Joint Parliamentary Services Committee, the Secretary and the Executive Officer. Total compensation for key management personnel was \$54 000.

Members of Joint Parliamentary Services Committee did not receive any compensation for performing their respective role as a Committee member. Members of Parliament's salaries and allowances have been disclosed in note 3.2 'Members' salaries and allowances' in the financial statements of the House of Assembly and Legislative Council respectively.

Joint Parliamentary Services Committee members during the 2024-25 financial year were Hon LKW Bignell, MP (Chairman until 31 December 2024), Hon TJ Stephens, MLC (Chairman from 1 January 2025), Hon LA Henderson, MLC (until 2 April 2025), Hon DGE Hood, MLC (from 2 April 2025) Hon IK Hunter, MLC, Mr LK Odenwalder, MP and Hon DG Pisoni, MP.

The position of Secretary to the Joint Parliamentary Services Committee was Mr RJ Crump, Clerk, House of Assembly, from 1 July to 31 December 2024 and Mr CD Schwarz, Clerk, Legislative Council, from 1 January to 21 April 2025*. The Clerks of the House of Assembly and Legislative Council did not receive any compensation for performing the role as the Secretary, their salaries and allowances have been disclosed in note 3.1 'Employee related expenses' in the financial statements of the House of Assembly and Legislative Council respectively.

*The position of Executive Officer of the Joint Parliamentary Service was Ms MKW Bradman from 22 April 2025. Refer to note 1.

The Legislative Council and the House of Assembly are related entities to the Joint Parliamentary Service. The Clerks of the respective Houses and the Secretary are jointly responsible for the effective management of the Parliament.

Apart from the compensation for key management personnel, the Joint Parliamentary Service does not have material transactions with key management personnel, their close family members and/or their controlled or jointly controlled entities.

Joint Parliamentary Service
Notes to and forming part of the financial statements
for the year ended 30 June 2025

3.2. Supplies and services

	2025	2024
	\$'000	\$'000
Information technology	3 670	2 872
Car parking	514	510
Building maintenance	705	708
Utilities	445	438
Cleaning	484	427
Agency staff hire	606	769
Printing and publishing	119	128
Minor works and equipment	746	341
Telephone	120	76
Audit services	30	33
Shared Services	95	89
Insurance	88	66
Accommodation	305	216
Security	23	21
Library collection	50	35
Fringe benefits tax	38	71
Storage	102	41
Occupational, Health, Safety and Welfare compliance	47	34
Uniforms and allowances	41	45
Staff training and development	215	83
Consultants fees	73	70
Travelling expenses	30	33
Vehicle hire	19	14
Other	228	405
Total supplies and services	8 793	7 525

Accommodation

The Joint Parliamentary Service's accommodation is provided by the Department for Infrastructure and Transport under Memoranda of Administrative Arrangement issued in accordance with Government-wide accommodation policies. These accommodation costs are recognised as expenses as they become due, as the arrangements do not meet the definition of a lease set out in *AASB 16 Leases*.

Audit services

Audit services were performed by the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987*. No other services were provided by the Audit Office of South Australia

Joint Parliamentary Service
Notes to and forming part of the financial statements
for the year ended 30 June 2025

4. Assets

4.1. Cash and cash equivalents

	2025	2024
	\$'000	\$'000
Deposits with the Treasurer (Special deposit accounts):		
Accrual Appropriation Excess Fund account	11 043	10 552
Operating bank account	544	3 847
Total cash and cash equivalents	11 587	14 399

Cash and cash equivalents are measured at nominal amounts.

Deposits with the Treasurer

Special deposit accounts are established under section 8 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose.

Some of the Joint Parliamentary Service's appropriation is deposited into the Accrual Appropriation Excess Funds account. Although the Joint Parliamentary Service controls the money reported above in the Accrual Appropriation Excess Funds Account, its use must be approved by the Treasurer. The Joint Parliamentary Service does not earn interest on its deposits with the Treasurer.

4.2. Receivables

	2025	2024
	\$'000	\$'000
Current		
Prepayments	457	333
Other	173	109
Statutory receivables		
GST input tax recoverable	233	315
Total current receivables	863	757
Non-current		
Prepayments	334	116
Total non-current receivables	334	116
Total receivables	1 197	873

Receivables and prepayments are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

Statutory receivables do not arise from contracts with customers. They are recognised and measured similarly to contractual receivables (except impairment) but are not classified as financial instruments for disclosure purposes.

The Joint Parliamentary Service does not hold any receivables arising from contracts with customers, as specified in *AASB 15 - Revenue from Contracts with Customers*.

Joint Parliamentary Service
Notes to and forming part of the financial statements
for the year ended 30 June 2025

4.3. Property, plant and equipment by class

Reconciliation of movements in carrying amount of property, plant and equipment

	Land \$'000	Buildings \$'000	Plant and equipment \$'000	Fixtures and fittings \$'000	Computer equipment \$'000	Library \$'000	Rare Books \$'000	Capital works in progress \$'000	Total \$'000
Carrying amount at the beginning of the period	30 026	56 166	1 393	1 080	4 049	589	3 329	1 195	97 827
Additions	-	-	25	-	36	-	-	1 613	1 674
Additions - Transfers to/(from) CWIP	-	294	884	157	1 197	-	-	(2 532)	-
Assets received for nil consideration*	-	1 874	-	-	-	-	-	-	1 874
Depreciation	-	(578)	(156)	(17)	(921)	-	-	-	(1 672)
Other	-	-	(2)	(1)	(2)	-	-	1	(4)
Carrying amount at the end of the period	30 026	57 756	2 144	1 219	4 359	589	3 329	277	99 699
Gross carrying amount									
Gross carrying amount	30 026	58 334	2 493	1 268	7 216	589	3 329	277	103 532
Accumulated depreciation	-	(578)	(349)	(49)	(2 857)	-	-	-	(3 833)
Carrying amount at the end of the period	30 026	57 756	2 144	1 219	4 359	589	3 329	277	99 699

* Joint Parliamentary Services received completed building works (amenities and canopy) within Parliament House from the Legislative Council and House of Assembly for nil consideration. Also refer to note 2.2.

Joint Parliamentary Service
Notes to and forming part of the financial statements
For the year ended 30 June 2025

Initial recognition

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position.

Property, plant and equipment with a value equal to or in excess of \$5 000 is capitalised, otherwise it is expensed.

Property, plant and equipment is subsequently measured at fair value, except capital works in progress which are recorded at cost.

Useful life

With the exception of land, works of art, antiques and capital work in progress all property, plant and equipment are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential. Depreciation and amortisation are calculated on a straight line basis. Property, plant and equipment depreciation and intangible assets amortisation are calculated over the estimated useful life as follows:

Class of asset	Useful life (years)
Buildings	100 years
Plant and equipment	5 – 30 years
Fixtures and fittings (non-antique)	5 – 10 years
Computer equipment	3 – 10 years
Internally developed computer software	3 – 10 years

The useful life of Parliament House is estimated to be 100 years.

The majority of fixtures and fittings are antiques, they are anticipated to have very long and indeterminate useful lives and therefore are not depreciated. Their service potential has not in any material sense been consumed during the reporting period. Consequently, no amount of depreciation has been recognised.

The library collection and rare books controlled by the Joint Parliamentary Service are mainly a research and heritage collection. Their service potential has not, in any material sense, been consumed during the reporting period. Consequently, no amount for depreciation has been recognised during the reporting period.

Review of accounting estimates

Assets' residual values, useful lives and depreciation/amortisation methods are regularly reviewed and adjusted, if appropriate. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

Impairment

Property, plant and equipment have not been assessed for impairment as they are non-cash generating assets, that are specialised in nature and held for continual use of their service capacity and are subject to regular revaluation.

Revaluation

Revaluation is undertaken on a regular cycle and an independent valuation occurs at least every six years. However, if at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place. The revaluation process is reviewed by the Chief Finance Officer.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

Joint Parliamentary Service
Notes to and forming part of the financial statements
For the year ended 30 June 2025

Land and buildings

The Joint Parliamentary Service undertook an internal review of its land and building assets as at 30 June 2024, which resulted in an increase in the net fair value.

The last independent valuation was performed as at 30 June 2021 (details below) and the next independent valuation will be completed by 30 June 2026.

An independent valuation of property, plant and equipment was conducted as at 30 June 2021 by Fred Taormina B.App.Sc.(Val.), A.A.P.I. (Associate member of the Australian Property Institute) Certified Practising Valuer on behalf of Valcorp Pty Ltd.

Library collection

An independent valuation of the library collection owned by the Joint Parliamentary Service was conducted as at 30 June 2021 by Fred Taormina B.App.Sc.(Val.), A.A.P.I. (Associate member of the Australian Property Institute) Certified Practising Valuer on behalf of Valcorp Pty Ltd.

Rare books

The valuation of the library rare books was conducted for the first time, as at 30 June 2021, by Michael Treloar, an antiquarian bookseller and expert in the field of rare books. Those rare books with an intrinsic value were determined at net market value.

4.4. Intangible assets

Reconciliation 2024-25

	Internally developed software \$'000	Total \$'000
Carrying amount at the beginning of the period	1 234	1 234
Amortisation	(602)	(602)
Carrying amount at the end of the period	632	632
Gross carrying amount		
Gross carrying amount	3 951	3 951
Accumulated amortisation	(3 319)	(3 319)
Carrying amount at the end of the period	632	632

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$5 000.

Joint Parliamentary Service
Notes to and forming part of the financial statements
For the year ended 30 June 2025

5. Liabilities

5.1. Payables

	2025	2024
	\$'000	\$'000
Current		
Creditors	35	80
Accrued expenses	564	464
Statutory payables		
GST payable	-	2
Total payables	599	546

Payables and accrued expenses are recognised for all amounts owing but unpaid. All payables are non-interest bearing. Contractual payables are normally settled within 30 days from the date the invoice is first received. Payables are measured at amortised cost and the carrying amount of payables represents fair value due to their short-term nature.

Statutory payables do not arise from contracts.

5.2. Employee related liabilities

	2025	2024
	\$'000	\$'000
Current		
Annual leave	598	636
Long service leave	170	278
Employment on-costs	168	170
Accrued salaries and wages	78	49
Skills and experience retention leave	114	97
Total current employee related liabilities	1 128	1 230
Non-current		
Long service leave	2 145	1 779
Employment on-costs	442	340
Annual leave	370	221
Total non-current employee related liabilities	2 957	2 340
Total employee related liabilities	4 085	3 570

Employee related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Apart from long service leave liability, employee related liabilities are measured at nominal amounts.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by staff up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments are determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of services. These assumptions are based on employee data over SA Government entities across government. The long-term salary inflation rate remained at 3.5%. The discount rate is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds remained at 4.25%. The current long service leave is estimated based on historical experience.

Joint Parliamentary Service
Notes to and forming part of the financial statements
For the year ended 30 June 2025

Employment on-costs

Employment on-costs include payroll tax, fringe benefits tax, ReturnToWorkSA levies and superannuation contributions. They are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. The estimated proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

The Joint Parliamentary Service contributes to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the respective superannuation schemes.

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave remained at 44%. The average factor for the calculation of employer superannuation cost on-costs has changed from the 2024 rate (11.5%) to 12%. These rates are used in the employment on-cost calculation. The net financial effect of these changes in the current financial year is immaterial.

5.3. Provisions

All provisions relate to workers compensation.

	2025	2024
	\$'000	\$'000
<i>Provision movement</i>		
Carrying amount at the beginning of the period	261	161
Additional provisions recognised	117	228
Reductions arising from payments	(168)	(128)
Carrying amount at the end of the period	210	261

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2025 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to staff as required under current legislation.

The Joint Parliamentary Service is responsible for the payment of workers compensation claims.

6. Outlook

6.1. Unrecognised commitments

Commitments arising from contractual sources are disclosed at their nominal value and inclusive of non-recoverable GST.

	2025	2024
	\$'000	\$'000
Commitments in relation to arrangements contracted at the reporting date but not recognised as liabilities are payable as follows:		
Not later than one year	1 083	1 390
Later than one year but not longer than five years	783	829
Total expenditure commitments	1 866	2 219

The Joint Parliamentary Service's contractual commitments are for building maintenance and storage, computer and software, and for office accommodation (via MoAAs with DIT). The arrangements are cancellable with terms ranging up to two years with some arrangements having the right of renewal.

Joint Parliamentary Service
Notes to and forming part of the financial statements
For the year ended 30 June 2025

6.2. Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The current Enterprise Agreement has a preserved date of 1 April 2024 for the effective date of any subsequent agreement to apply. The Enterprise Agreement negotiations commenced prior to 30 June. As at the time of finalising these statements, the Enterprise Agreement is contingent on approval of the *Staff Employed under the Parliament (Joint Services) Act 1985 Enterprise Agreement* by the South Australian Employment Tribunal. Any salary increases will be back dated for the first full pay period after 8 April 2024.

The Joint Parliamentary Service is not aware of any contingent assets or other liabilities.

6.3. Events after reporting period

There are no known events after balance date that affect these financial statements.

7. Administered Items

The Joint Parliamentary Service administers Members of Parliament's supplementation and other employment related on-cost payments, these amounts are funded by appropriations pursuant to the *Appropriation Act*.

Statement of Administered Comprehensive Income

For the year ended 30 June 2025

	2025	2024
	Total	Total
	\$'000	\$'000
Administered Income		
Appropriation	4 074	3 809
Total administered income	<u>4 074</u>	<u>3 809</u>
Administered Expenses		
Intra-government transfer to the House of Assembly	2 641	2 398
Intra-government transfer to the Legislative Council	1 433	1 411
Total administered expenses	<u>4 074</u>	<u>3 809</u>
Net result and comprehensive result	<u>-</u>	<u>-</u>

Statement of Administered Financial Position

As at 30 June 2025 and 2024, the Joint Parliamentary Services Administered Items had no net assets.