

# Department of Parliamentary Services



2024  
25



Annual  
Report

# Department of Parliamentary Services

**The Hon. Shaun Leane MLC**

President  
Legislative Council  
Parliament House  
Melbourne VIC 3002

**The Hon. Maree Edwards MP**

Speaker  
Legislative Assembly  
Parliament House  
Melbourne VIC 3002

Dear President and Speaker,

I have pleasure in forwarding to you  
my report on the operations of the  
Department of Parliamentary Services  
for the financial year ending June 2025.

Yours sincerely,

**Trish Burrows**

Secretary  
Department of Parliamentary Services

Tabled in the Legislative Council and  
Legislative Assembly on 29 October 2025  
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# Acknowledgement of Country

We acknowledge the Traditional Owners of Country on which we live and work throughout Victoria, and pay our respects to them, their culture and their Elders past and present.



# Secretary's Foreword

**I am pleased to present this 2024-25 annual report for the Department of Parliamentary Services (DPS).**

This year has seen the department continue to deliver high-quality services and support to the Parliament of Victoria, with a focus on collaboration, responsiveness and forward planning.

Improvements to the Parliamentary precincts facilities have continued; upgrades to the Legislative Assembly Public Gallery and Legislative Council Table Office, and a new carers' facility were delivered. Progress is also well underway on the Façade Lighting project and renovating the Committee Hearing Rooms.

Whether through physical infrastructure improvements or developments within our technical and process-based suite of services, DPS' achievements this year reflect our commitment to ensuring we meet both the current and future needs of members, staff and the wider Victorian community.

The success of the Electorate Officer Conference, in its second year, was another key highlight for DPS. The event once again brought together a diverse range of expertise from across the parliamentary departments, demonstrating what can be achieved through cross-team collaboration. It also reaffirmed our focus on supporting electorate officers and strengthening the connection between electorate offices and the Parliament.

As in previous years, this annual report takes a vignette-based approach to sharing stories and outcomes from across DPS. These short pieces showcase just a selection of the work undertaken, but behind each is a broader network of enormous effort from our teams. I thank and commend every staff member across DPS for their professionalism and contribution over the past year.

I would like to express my appreciation to the Presiding Officers – the Hon. Shaun Leane, President of the Legislative Council, and the Hon. Maree Edwards, Speaker of the Legislative Assembly – for their ongoing guidance and support.

Thanks also to my colleagues in the other parliamentary departments, Bridget Noonan, Clerk of the Legislative Assembly, and Robert McDonald, Clerk of the Legislative Council, whose continued collaboration is deeply valued.



**Trish Burrows, Secretary**

# 2024-25 at a glance



**75,117**  
visitor security check-ins  
completed

Over **700**  
electorate office visits conducted  
by a DPS team member

**22,800**  
EO&C Budget claim  
items assessed

**616**  
events at Parliament House  
received AV support

**1,463**  
entries submitted to the  
2025 Parliament Prize



**1,559**  
research requests fulfilled  
by the Parliamentary Library



**4,958**  
Video On Demand requests

**10,996**  
IT service request tickets closed



**9,573**  
Hansard pages transcribed

**7,900,000**  
views on Parliament's public website



**884**  
Chamber hours broadcast

**4,028**  
broadcast production hours logged



**1,102**  
employment activities  
(onboardings, offboardings  
and crossboardings) processed

**1,003**  
High Tea attendees served



**24,600,000**  
suspicious emails blocked



# Strategic Direction and Priorities of the Parliament of Victoria 2023–2026

The Parliament of Victoria's current set of Strategic Directions were approved by the Presiding Officers in July 2023 and the period covered by this annual report is the second full year to have been informed and driven by those priorities.

The overarching theme of these priorities continues to be about strengthening democracy in Victoria by making Parliament more accessible and increasing engagement with the Victorian community.

Over the past year, the parliamentary departments have built on the foundations laid in the first year, with tangible progress made in embedding these priorities into our work.

The primary functions of the parliamentary departments remain to assist members of Parliament to represent the people of Victoria and to ensure the independence and integrity of Parliament as an institution.



## Supporting members

We will provide high-quality, impartial and professional services to all members of Parliament to support them to fulfil their roles as elected representatives.



## Parliament for the people

We will create greater awareness of and access to Parliament through direct community engagement and education.



## First Nations focus

We will continue to prioritise engagement with Victoria's First Peoples to build understanding and respect for their culture and history.



## A contemporary workplace

We will promote leading practice, build capability and ensure a respectful, safe and inclusive workplace.

# Our Mission

To enable members of Parliament to be the best possible representatives of their constituents through quality, impartial and professional services and support for the institution of Parliament.

# Our Strategic Vision

Victoria is a representative democracy and the Parliament of Victoria is a critical democratic institution for all Victorians.

DPS plays an important role in the success of the institution through:

- Enabling members of Parliament to be the best possible representatives of their constituents through quality, impartial and professional services and support for the institution of Parliament.
- Actively engaging the community and caretaking the Parliamentary precincts and its rich cultural assets on behalf of the community.
- Providing high-quality services to other professionals supporting the Parliament.

# Our Pillars



## Trusted and efficient service culture

The Department of Parliamentary Services will represent a reliable and dependable service that has a reputation for being responsive and consistent.



## Engaged and valued workforce

Department of Parliamentary Services employees will feel empowered and confident and made to feel that their contribution is valued.



## Contemporary workplace

The Department of Parliamentary Services will provide a modern, forward-thinking workplace that provides a safe and flexible environment for all staff and employees to be their best selves.



## Precinct of excellence

The workplace in which the Department of Parliamentary Services operates will be a welcoming environment that is accessible to all within the Victorian community and supports the work of DPS.

# Making Room for Care and Inclusivity



“Today marks a very major step forward in our parliament’s efforts to support the work of our members that have small children...It is fundamentally a reflection on our commitment to support inclusivity as our MPs carry out time-consuming and demanding roles.”

– Speaker Maree Edwards

Supporting members and providing a contemporary workplace are two of the Parliament’s key strategic priorities. In 2025, driven by these commitments and in response to a growing need for dedicated onsite facilities from members with childcaring responsibilities, a new specialised carers’ room was opened in Parliament House.

The project was led by the DPS Buildings and Grounds team, and involved repurposing and retrofitting existing spaces within the 168-year-old building to accommodate the needs of modern working parents.

The space is furnished with feeding and changing facilities as well as play and sleeping areas for infants and small children. The room provides members with the opportunity to make arrangements to have their children cared for at Parliament House while the members are undertaking parliamentary activities. The facility is most commonly used during parliamentary sittings which can be particularly demanding with unpredictable timing for end of day.



**Image:** The opening of Charlotte's Room was attended by the Speaker as well as many other current and former members and their children.

Importantly, the provision of dedicated facilities close to members' onsite offices and the legislative chambers, means that members with children can fulfill their caring responsibilities alongside their duties as elected representatives, lowering some of the most persistent barriers to entering and remaining in public office.

The new space was officially opened on 18 March 2025, 22 years to the day since former Speaker Judy Maddigan's landmark decision to allow Charlotte Marshall, the infant daughter of the then-member for Forest Hill Kirstie Marshall, to remain in the Legislative Assembly Chamber to feed during a sitting. Named 'Charlotte's Room' in honour of this momentous decision, the opening of the space was attended by Kirstie and Charlotte – now 22 – as well as many current members of Parliament and their children.

In her speech at the event, Speaker Maree Edwards reflected on possibilities offered by this new facility: "Today marks a very major step forward in our parliament's efforts to support the work of our members that have small children...It is fundamentally a reflection on our commitment to support inclusivity as our MPs carry out time-consuming and demanding roles."



# Quiet Confidence from the Parliamentary Library

As one of the most established and foundational supports for members and the daily business of Parliament, the Parliamentary Library team provides a wide range of critical and highly valued services. With a central footprint at the heart of Parliament House and a team of dedicated and knowledgeable library and research professionals, the Library team delivers some of the most thoughtful and impactful pieces of work.

From responding to individual enquiries to maintaining Parliament's vast and growing resource collection, the past 12 months have seen the team deliver an impressive range of services, acting as a solid base for the work of members and ensuring they have access to the information they need.

A core function of the team is research support. This year alone, the Library published 12 new research papers, including six bill briefs offering timely, objective analysis of proposed legislation. Research papers are published online, where they can be accessed by the public. The last 12 months saw more than 1,500 downloads, reflecting the appetite for accessible, well-researched content amongst members and the public.

Complementing this, the Library's InfoLinks service continues to provide members and staff with succinct, curated information about new bills introduced in Parliament. In the past year, the team produced 58 InfoLinks collections, providing concise context and reliable links to relevant documents, commentary and media on proposed legislation.



Beyond publications, the Library also plays a vital role in responding to direct enquiries, often on complex issues and under time pressure. Whether by researching precedent, factchecking information or clarifying an emerging policy development, the team's responsiveness and reliability make them a trusted first port of call.

The Library space itself played host to a number of educational seminars this year, with four sessions delivered on topical issues such as sustainable housing and misinformation. These seminars are coordinated by the Library team to provide opportunities for learning and reflection and are a proactive way of connecting external experts with members and other parliamentary stakeholders. These seminars are also recorded and made available for viewing by the public post-event.



One of the most enduring and well-regarded programs facilitated by the Library is the Parliamentary Internship Program for university students. Over the course of two semesters this year, 42 interns were placed with members of Parliament across the political spectrum.

As part of the program, each student undertook a substantial research project, producing high-quality work that is both academically rigorous and of direct use to members. For interns, the experience offers a unique insight

into public policy development and the parliamentary process, while for members it's a chance to benefit from the energy, perspective and research capabilities of these talented young professionals.

Underlying and facilitating these projects and deliverables is the rich reservoir of material within the Parliamentary Library collection, which this year has grown by more than 186,000 new items. These books, reports, media releases and more are curated and managed by the Library team to ensure members and staff have access to credible, comprehensive information now and into the future, while contemporary and live information access is facilitated through a range of shared media subscriptions.

Whether through a timely piece of research, a well-attended seminar or a successful internship, the Library's work is focused on empowering members to fulfil their responsibilities and to work effectively.

Support for members and their parliamentary work is the common purpose and thread that runs through all the teams at DPS and the Parliamentary Library will continue to contribute to that function for many years to come.

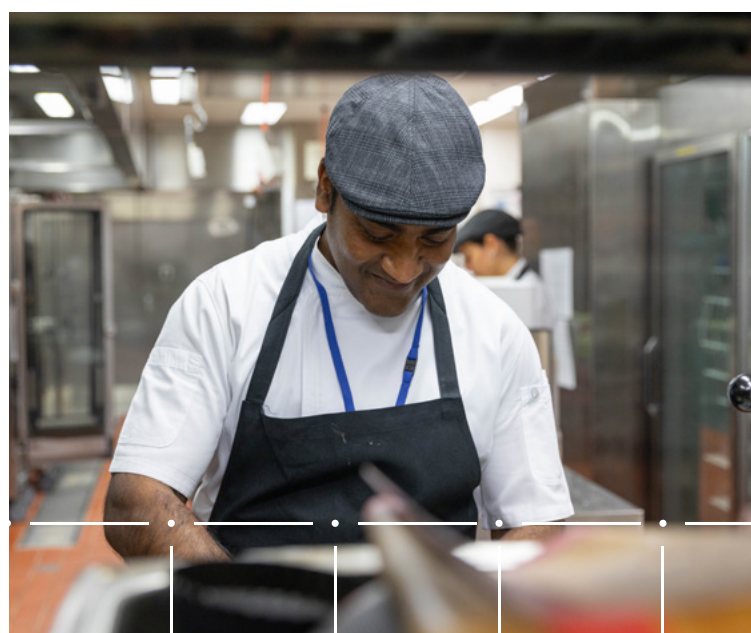
# New Heights for High Tea

Parliament House is not only the site of state governance and legislative activity, but also an important historical building designed to welcome and serve the Victorian public while showcasing the best the state has to offer. In keeping with this key mission, on Thursdays in non-sitting weeks, our Catering team is proud to offer a unique High Tea experience at Parliament House to guests from Victoria and beyond.

Held in Parliament House's iconic Members' Dining Room and the adjoining Strangers' Corridor – both constructed in the late 1920s with funds provided by the Federal Government in thanks to the Parliament of Victoria for hosting the Australian Parliament for over two decades following Federation – the High Tea service allows a rare opportunity for the public to enjoy these significant heritage spaces.

The service itself, which comprises sandwiches, hors d'oeuvres, pastries, desserts and a selection of hot and cold beverages, is a celebration of Victorian produce, with all ingredients sourced from Victorian suppliers. Where available, this includes using herbs grown in the parliamentary gardens, and honey harvested from the Parliament's own beehives. All dishes, including the kitchen's famous scones and jams, are made onsite by the DPS Catering team, which is led by our highly trained and internationally experienced chefs. Each High Tea experience is also a feast for the eyes and the Australian-made teacups from our Victorian supplier are a highlight of every service.

In the last financial year, we welcomed over one thousand guests to enjoy a High Tea service, many of whom took the opportunity to go on a guided tour of the building afterwards led by our colleagues in the Tours and Customer Services Unit of the Department of the Legislative Assembly. Experiences such as these invite the public into "the Peoples' House" to engage with Victoria's history and enjoy the offerings of the present.



# Remote Broadcasting of Committee Hearings



Parliamentary committees undertake detailed investigative work in examining current issues and engaging the public in the parliamentary process. Whether considering proposed legislation, exploring complex policy issues, or engaging directly with communities, parliamentary committees and the committee hearing process provide a vital opportunity for public input and scrutiny.

Until recently much of this work was not immediately accessible to the public, as only committee hearings which took place on the Parliamentary precincts could be publicly broadcast live. Offsite hearings, which take

place regularly on a range of issues across Victoria, have not been routinely available for broadcast, either live or time-delayed.

Following a short testing period in the previous financial year, this situation changed radically in 2024–25, with the DPS Broadcast team now able to broadcast committee hearings held anywhere in the state, allowing Victorians to watch live through the Parliament's public website.

This change improves the level of transparency and access the public can enjoy to the work of committees, enabling people to follow inquiries as they happen, rather than relying on transcripts or second-hand summaries published afterwards.

The seeds of this innovation were sown last year, when the Legislative Council held a regional sitting in Echuca. That special sitting was broadcast live using the same technology which has now been rolled out to support remote committee hearings.

By combining multiple hardwired connections, alongside mobile and SIM-based channels, the system supports a high degree of technical redundancies and ensures a stable stream of high-quality video and audio can be provided, regardless of where a committee may be meeting.

In addition to the technical challenges, delivering this capability has also required a change in how remote hearings are planned and conducted, with additional consideration given to creating optimal conditions for broadcasting. Remote broadcasting involves a high degree of flexibility, with committee hearings taking place across Victoria in a wide variety of spaces.

Each location presents its own unique set of logistical challenges, the Broadcast team members adapting their approach each time to provide premium broadcast quality regardless of environmental circumstances, all while minimising impact on the hearings themselves.

The scale of this work is considerable, with 69 days of committee hearings taking place this year, encompassing more than 400 hours of proceedings, with almost 100 of those hours taking place off precinct. DPS is proud to be able to say that regardless of where those proceedings take place, all are now captured and broadcast to the public in real time.

In providing this service, DPS teams help deliver on two of the key strategic directions of the Parliament: supporting members and creating greater access to Parliament for the public. Committee hearings are a fundamental way in which the Parliament reaches out to the public, meeting communities where they are and creating a comfortable forum for listening and evidence gathering.

Live broadcasting allows those same communities to follow the hearings without having to be physically present, strengthening the connection between Parliament and the public and fostering greater trust in the work being done.



# Setting the Standard for Electorate Office Excellence

A significant responsibility for the Department of Parliamentary Services is the provision and maintenance of electorate office accommodation for all 128 members of Parliament and electorate officers. To ensure equity and consistency across all properties, comprehensive standards are developed to guide the selection, establishment and upkeep of all electorate offices.

In 2024, a thorough revision of the electorate office signage style guide was undertaken to outline clear standards for the presentation of all electorate offices across the state, ensuring offices are clearly recognisable and accessible to their constituents.

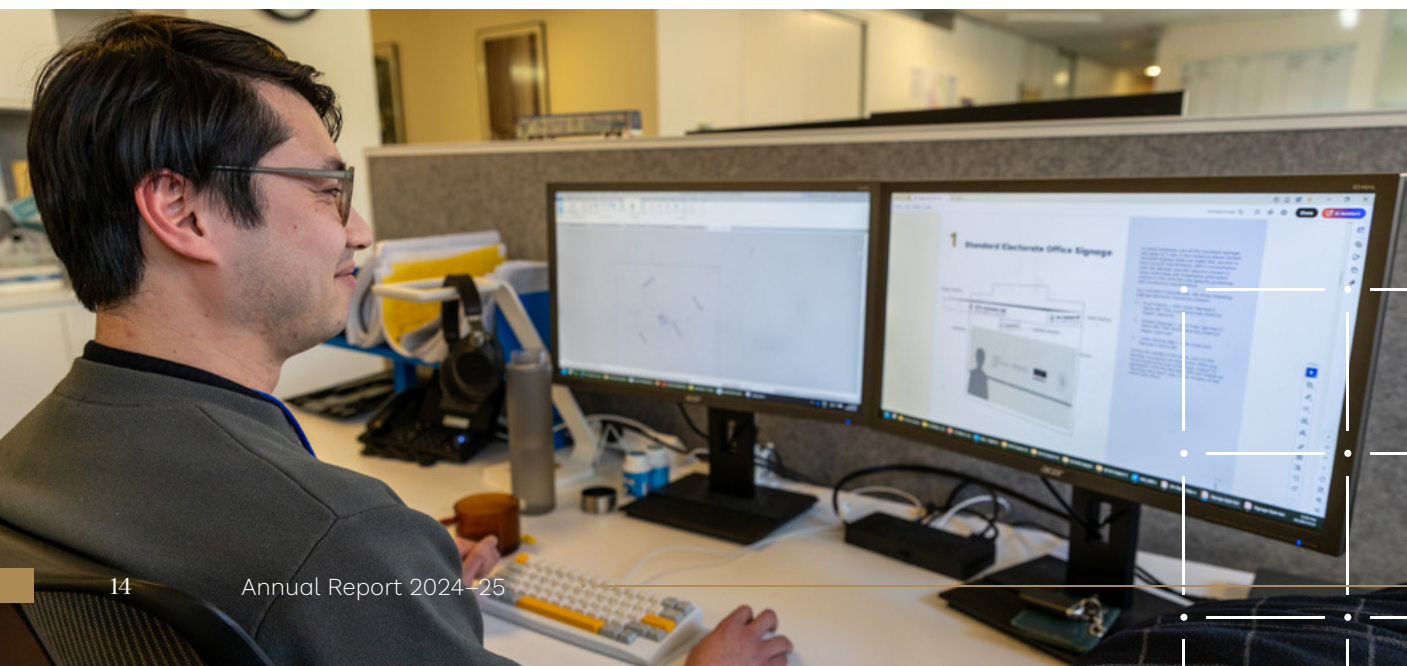
For the first time, provision has been made for signage in a language other than English as arranged and installed by DPS' Property team. Additionally, the option to display any combination of up to five flags – the Australian, Victorian, Aboriginal, Torres Strait Islander and Pride flags – as part of official electorate office signage is now available under the new standards. These adjustments ensure that electorate offices are identifiable by and representative of their communities and members.

Other standards for electorate office upkeep which were implemented in 2024 are helping to ensure that surplus electorate office equipment and furniture are responsibly reallocated or recycled. DPS' Portable and Attractive Items Policy, approved in 2024, provides a pathway for surplus items to be offered for reallocation to members and then parliamentary staff for use in the workplace.

Items that are unable to be reallocated are donated to a circular economy enterprise with a documented charter to reuse the items to deliver demonstrable economic, social and environmental benefits.

DPS measures the economic and social benefits of this policy against how many direct hours of fairly remunerated work are generated to process and recycle or upcycle donated furniture.

Environmental benefits are assessed by measuring the reduction in the amount of carbon released to the atmosphere based on the weight of each item and materials used. In the last financial year, a total of 7.1 tonnes of surplus furniture and equipment was diverted from landfill as a result of the new policy, setting a new standard for electorate office management.





# Illuminating Parliament's History and Future

December 2024 marked the return of one of Parliament House's most-beloved treasures to its rightful place in the Parliamentary Library. After four years in storage, the Library's four-and-a-half metre tall crystal chandelier was reinstalled, suspended from the refurbished glass dome.

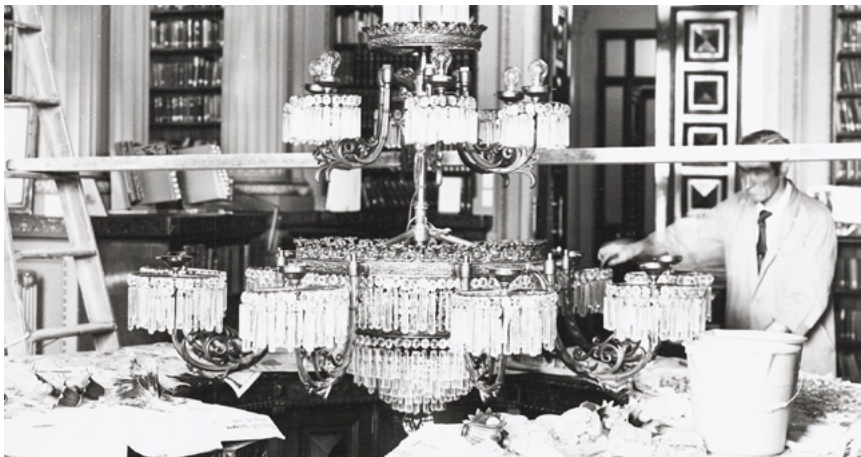


The nearly 170-year-old chandelier was removed in 2020 to accommodate the renovation and expansion works taking place in Parliament House's East Wing above the Library. This process involved the Department of Parliamentary Services' Projects team and the Library's Heritage team working alongside external experts to dismantle the chandelier piece by piece along with the chain, hoists, structural supports and all the related electrical componentry.

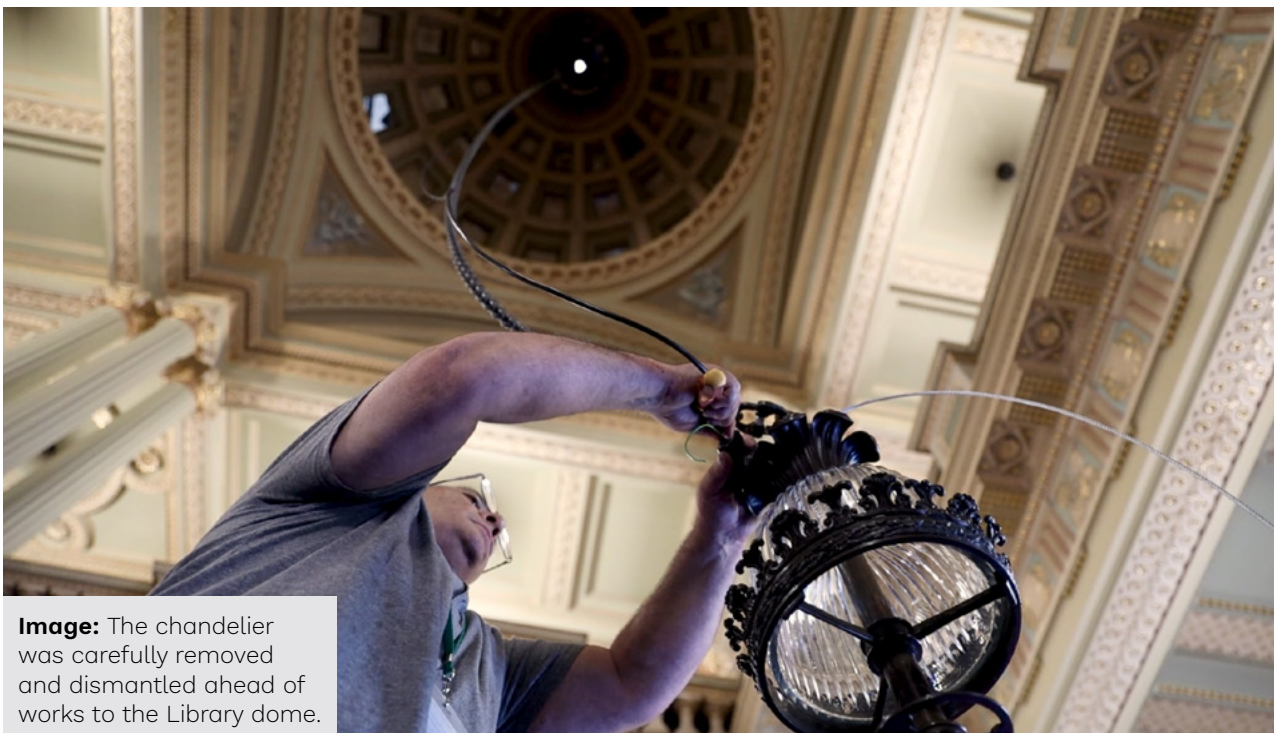
Each one of the chandelier's 2,000 crystal pieces was carefully documented and cleaned as part of the decommissioning procedure – one of the first opportunities to carefully inspect and repair the components since the fixture was first placed in the Library in 1929.

The chandelier had originally hung in the nearby Legislative Council chamber as one of three gaslit lighting fixtures installed when the chamber was opened in 1856. The smell and inconvenience of these so-called ‘gasoliers’ caused them to be removed in favour of more modern lighting alternatives in 1910. After nearly two decades in storage and an enticing offer of purchase which was ultimately turned down, the chandelier was wired for electricity and instated in the Parliament’s Library where it has remained for almost a century.

As works began to wind up in Stage 3 of the East Wing and the dome above the Library was refitted with new supports and machinery to carry the chandelier into the next phase of its long history, the fixture was lifted back into place at the end of 2024. With all care taken by the Projects and Heritage teams to ensure this unique piece of history is preserved and safeguarded for future enjoyment by the Victorian public, the chandelier is now proudly back where it belongs at the heart of the building.



**Image:** The chandelier had only rarely been lowered for maintenance or cleaning, as shown here in 1975, and had not been fully dismantled or restored since it was installed in the Library in 1929.



**Image:** The chandelier was carefully removed and dismantled ahead of works to the Library dome.

# Essentials for Excellence



The Department of Parliamentary Services is committed to strengthening the capabilities of its parliamentary officers so they are better able to support members, electorate officers and their colleagues.

Recognising that people managers play an essential role in shaping the culture and output of their teams and that engaging with this cohort can help to set and integrate organisation-wide standards and practices, in 2024 DPS launched a tailored People Management Essentials program aimed at all Grade 5 and 6 managers with direct reports.

With a unique insight into the operations of Parliament as well as the wide range of management areas across the organisation, DPS' in-house Learning and Capability team were well placed to develop and deliver this bespoke program. Assessing the varied needs



and challenges experienced by managers in the parliamentary departments, the Learning and Capability team crafted a comprehensive program consisting of four distinct modules covering the fundamentals of management.

Each module is designed to be completed over four or five weeks and comprises assigned pre-learning material, an in-person opening workshop, self-directed activities, one-on-one meetings with supervising managers, individual CliftonStrengths assessment and coaching, small group meet-ups and a closing workshop involving a group assessment.

To ensure this new program effectively addressed its key objectives, it was launched initially as a pilot with a small cohort of individuals who would be able to provide detailed feedback to refine the program ahead of its wider release. Ten staff members successfully completed the pilot program and their feedback was essential to the cultivation and success of the final program which has now been rolled out to approximately 30 managers.

While still early in the program, outcomes of the project have been markedly positive, with participants and their managers reporting improvements in key capability areas, high levels of engagement and satisfaction, high levels of practical skill application, improvements in managerial practices and decision-making, and greater confidence providing feedback.



Participants also appreciated the opportunity to work with and learn from other managers across the organisation with different management styles, challenges and experiences.

In the spirit of continual improvement encouraged by the program, the Learning and Capability team have continued to hone the People Management Essentials course with each successive cohort. The current delivery schedule will see all managers complete the program in 2025–26.



# Parliament a New Hive of Activity

In 2024 Parliament welcomed hundreds of new workers with the installation of three Langstroth beehives in the recently rehabilitated south-east corner of the parliamentary gardens. The hives house thriving colonies of European Honey Bees (*Apis mellifera*) which officially took to the skies on 12 December 2024.

The process of procuring, installing and maintaining the beehives was spearheaded by DPS' Work Health and Safety team who ensured that staff and visitor safety were at the forefront of every decision.

Working with DPS' Procurement team, they conducted a successful competitive tender process, selecting a local Melbourne business to supply and maintain the hives. Support for the installation of the hives and accompanying information and safety signage was provided by the DPS Buildings and Grounds team.

Bees can travel up to five kilometres in search of pollen and, since the establishment of the hives, our bees have been hard at work pollinating not only the Parliament's own heritage gardens but the city's surrounding green spaces. In the process the bees are supporting the growth of plants within and beyond the gardens. As bees typically pollinate a wide range of plant species, their work should also facilitate genetic diversity in flora which will, in turn, play a role in sustaining a wide variety of urban wildlife.

In addition to these benefits, the beehives have the potential to provide a unique educational opportunity in future for the many school and group tours that visit Parliament each year, as well as inviting engagement from, and enrichment for, staff who can opt to participate in the twice annual honey extraction process.

The first honey harvest took place in February 2025 and boasted an impressive yield. The inaugural extraction involved many DPS team members who had been involved in the project to deliver the hives, who were given the opportunity to suit up and learn about hive maintenance from professional apiarists.

The harvested honey was then taken nearby to be filtered and bottled before being returned to Parliament House for sale in the Gift Shop as 'Barker's Bees Honey', named in honour of John Barker, the first clerk of the Legislative Council and the first clerk of the Legislative Assembly of the Parliament of Victoria, who served for 40 years from 1851–1891.

The harvested honey has also been put to good use by the DPS Catering team who service Parliament's two eateries and provide food for events at Parliament House. The hyperlocal, low-carbon produce has already been a feature of many dishes and even inspired a special 'Parliament Honey' cupcake flavour as part of our annual Australia's Biggest Morning Tea fundraiser for the Cancer Council.

While the bees are among Parliament's newest and smallest additions, their impact so far has been far-reaching and sweet.



# The Power of Engagement

Building on the momentum of 2023's groundbreaking inaugural event, the Electorate Officer Conference returned to Parliament House in 2024 even bigger than before. Led by the Department of Parliamentary Services' Learning and Capability team, Electorate Officer Conference 2024 (EOC24) drew on learnings and feedback from the previous year to further tailor the program and experience to ensure maximum impact for attendees.



Working directly with electorate officers to develop workshops and sessions that would best serve their needs was a key priority of the EOC24 planning process, as was deepening engagement with senior electorate officers. A focus group of experienced Grade 3 Electorate Officers was formed and proved foundational to the success of the conference, helping to guide EOC24’s content and structure as well as getting involved in the delivery of some sessions.

Key areas of interest that emerged during the focus group consultation, training needs analysis and feedback process, included a desire to focus on constituent management and community engagement as well as a keenness to network between offices and foster greater connection within the electorate officer cohort. Informed by these inputs, the unifying theme of EOC24 was “The Power of Engagement: EOs, Constituents, Community”.

Held on 16 and 17 July at Parliament House, the conference comprised a wide variety of learning opportunities including keynote speeches, plenary sessions, interactive workshops and deep-dive seminars. EOC24 drew attendance from throughout Victoria and across the political spectrum, providing a unique opportunity for electorate officers to meet department contacts and colleagues, share experiences, and learn from experts and peers.

The 2024 event saw a significant increase in the number of attendees from regional offices, while maintaining high levels of engagement from Grade 2 and 3 officers.

Delivering the conference for a consecutive year involved input from across DPS, including the Property Services, Security, People and Capability, Legal, Hansard AV and Broadcast, and Catering teams.

The success of EOC24 builds on the high standards set by the inaugural event, maintaining broad engagement and attendance across the years, as well as exceptional satisfaction levels. Accordingly, EOC24 attendees reported having gained practical, applicable skills and increased confidence levels, while also developing greater connections with peers and the parliamentary departments, in a continuation of the trends established in 2023. These outcomes directly meet DPS’ core objective of strengthening democracy by supporting the work of members while educating and empowering electorate officers in their unique roles.

| EOC24 stats                                   |      |
|-----------------------------------------------|------|
| Regional office attendee percentage           | 53%  |
| Metropolitan office attendee percentage       | 47%  |
| Percentage of attendees at Grade 2 or 3 level | 81%  |
| Conference experience star rating (out of 5)  | 4.52 |



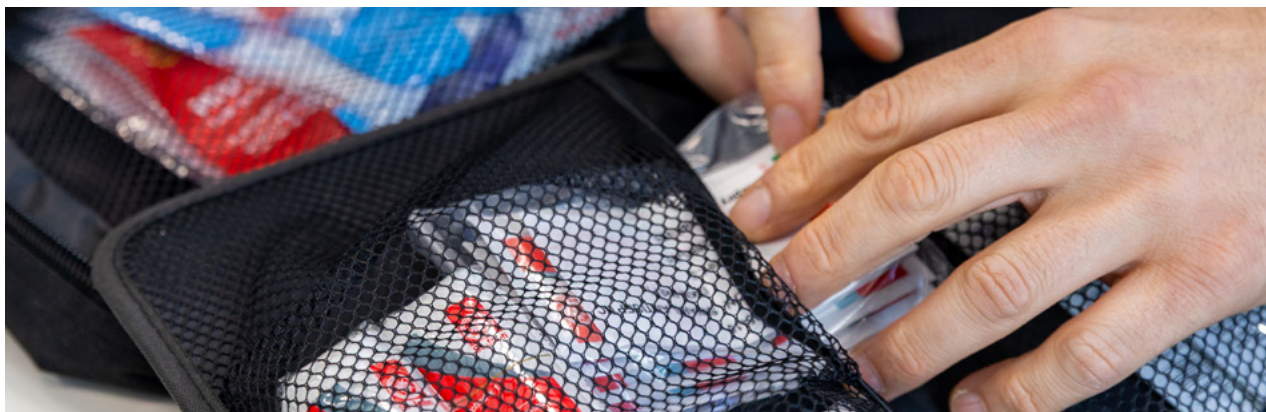
# Putting Health and Safety Front and Centre

Helping to facilitate the work of the many hundreds of electorate officers who support their elected representatives and constituencies across Victoria is one of the Department of Parliamentary Services' key responsibilities. Central to this mission is ensuring all 128 electorate offices are contemporary and safe workplaces in which electorate officers are both supported and empowered to contribute.

In line with this, a major focus for 2024–25 has been to establish and strengthen systems to improve work health and safety in electorate offices and to engage with electorate officers to help shape and deliver these initiatives. These efforts have been concentrated in two main areas – the training and appointment of First Aid Officers and the establishment of consultative committees comprised of dedicated health and safety representatives.

In August 2024, the Work Health and Safety team took the first step in these efforts by inviting each electorate office to nominate an electorate officer who would be well placed to receive training and act as a First Aid Officer for their workplace.





As part of this program, in order to be eligible for appointment all nominees are required to complete First Aid Training or its competency-based equivalent. To ensure equal access to the opportunity amongst all offices, provision of the required training for all nominees is facilitated by DPS, with options made available for onsite and offsite training to accommodate the wide geographic spread of prospective officers.

Once trainees receive their First Aid certification, they are able to assume the official role of First Aid Officer and administer First Aid within their electorate office, contributing to a general uplift in first aid awareness and responsiveness within their workplace. First Aid Officers also receive supplementary annual training in oxygen administration, automatic external defibrillator (AED) use and cardiopulmonary resuscitation (CPR) as facilitated by DPS.

The nomination process remains voluntary and open, with all offices encouraged to take advantage of this opportunity to upskill. To date, 40 First Aid Officers have been trained and appointed.

While delivering this initiative to build practical occupational health and safety (OHS) capacity in electorate offices, the Work Health and Safety team was also launching a proposal for a consultative committee structure to suit the unique electorate office context, align with WorkSafe Victoria guidance and ultimately empower electorate officers to provide feedback and direction regarding health and safety matters that affect them.

To best meet the needs of such a diverse workforce, it was proposed that each office would function as its own Designated Work Group (DWG) as defined by WorkSafe Victoria,

and in late October 2024 all electorate officers were invited to submit their nominations for individuals to act as the Health and Safety Representative (HSR) for their Office/DWG. The process of coordinating nominations and appointing HSRs was overseen by the Work Health and Safety team who also facilitated the delivery of the extensive required training for elected HSRs.

Under the structure, HSRs are appointed for two-year terms which are aligned to the election cycle. Based on the nominations received, two sub-committees – one for metropolitan offices and one for regional offices – were established to better facilitate discussions and decision-making relevant to these groups. The inaugural meeting was held as a joint committee proceeding in March 2025 and the representatives have already made significant progress on formalising the committee's Terms of Reference, raising relevant OHS concerns and determining policy direction.

These substantial health and safety uplift initiatives were supported by other important undertakings across DPS, including the extensive electorate office First Aid Kit supply audit undertaken by the Property team. The Electorate Officer Town Halls facilitated by the People and Capability team have also been a significant contributor to increased engagement around OHS by providing a forum for dialogue and information-sharing between electorate officers and DPS.

All of these initiatives have contributed to a general increase in health and safety awareness and preparedness throughout the vast network of electorate offices across the state which DPS serves.



# Cultural Competency Training

As part of the First Nations focus identified in Parliament of Victoria's strategic directions and priorities, as well as DPS' commitment to the parliamentary departments' Reconciliation Action Plan (RAP), the parliamentary departments' RAP Working Group is constantly looking for ways in which we can enhance the understanding and awareness of team members in relation to First Nations culture and history.

In 2025, the Koorie Heritage Trust was engaged to facilitate cultural competency and cultural safety workshops for all parliamentary officers, providing a practical and personal insight into the lived experience of the First Nations facilitators and offering staff an opportunity to both enhance their knowledge of First Nations issues and reflect on their experiences with First Nations people.

More than 300 parliamentary staff participated in these workshops, held over several months at both Parliament House and the Koorie Heritage Trust building at Federation Square.

The workshops were highly participative, providing background on First Nations history and the experiences of First Nations people in Victoria, and encouraging staff to reflect on their own engagement with Indigenous people.

Feedback on the workshops was excellent, with participants giving praise to content and facilitators, which were both found to be highly

engaging. A strong majority of participants reported they gained new insights which they would be able to apply immediately or on reflection in time.

While staff were enthusiastic about the workshops and ready to implement what they had learned, many participants expressed a clear and continuing desire to see ongoing learning and support in this area, indicating they were still at an emerging level of understanding.

This positivity towards learning more demonstrates both the success of the program and the need for it, reflecting the continuous nature of both DPS' and the parliamentary departments' journey towards reconciliation and greater understanding.

DPS will continue to engage with that journey and with the actions identified in our Reconciliation Action Plan, through training, practical resources and other actions identified by the parliamentary departments' established RAP Working Group.



# Oracle Update and Continuous Process Improvement

One of the enabling foundations of DPS' strategic business plan is the principle of continuous improvement, placing development at the heart of everything we do at DPS and encouraging team members to think proactively about how outcomes and processes can be improved to provide better or new services for members and other stakeholders.

While the rollout of new initiatives is one eye-catching aspect of that foundation, the maintenance and upgrading of existing systems is another critical avenue for service improvement and renewal.

One recent example of continuous improvement and development undertaken by DPS teams was a major upgrade to the Oracle financial services system, which was planned and delivered by DPS' Finance and Risk team earlier this year. While the Oracle financial system is a mandated system across the broader public sector, agencies and entities, ensuring it is up to date is the responsibility of each organisation.

The Oracle self-service procurement platform automates the procurement process for parliamentary users, allowing members and staff to easily purchase goods and services through a user-friendly online portal.

With a large operational footprint, any change to this critical platform needed to be rigorously tested and sensitively managed. Technical work and testing for the upgrade began many months ahead of roll-out, while updates to existing user guides and preparation of new training materials and documentation also required careful preplanning.

As a major component of the update involved the implementation of a new visual theme and interface, user awareness, acceptance and training were at the centre of planning efforts.



Training webinars, staff presentations and extensive communications were rolled out to ensure a smooth transition.

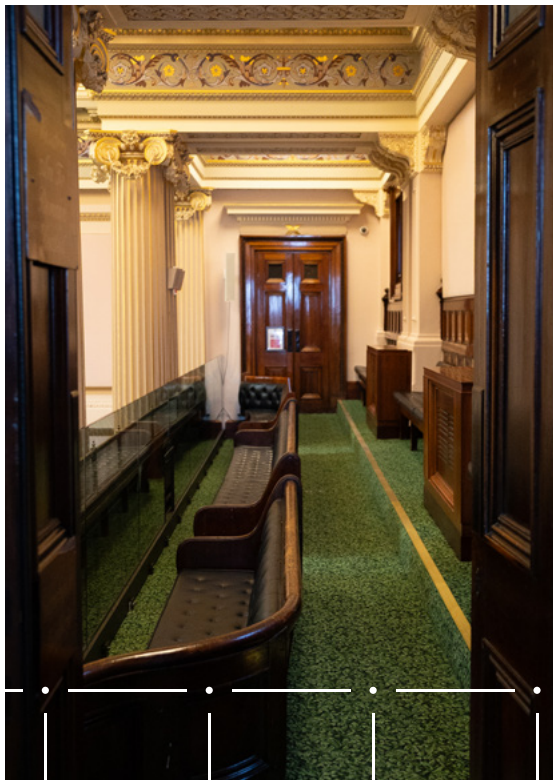
In the first month following implementation of the upgrade and theme in May 2025, over 1,900 requisitions were raised, demonstrating the practical significance of the Oracle system and reinforcing the importance of the rigorous testing and comprehensive change management that underpinned this project.

Following the update, Oracle now has a modern new interface with faster page speeds and navigation. Search functionality has been improved, and the platform is now optimised for use on mobile devices. Crucially, this update ensures our payment systems and processes are future-proofed and ready to support the work of members and the parliamentary departments today and into the future.

# Creating a More Accessible Upper Gallery

Parliamentary transparency is a key underpinning principle of democratic accountability and the Victorian parliamentary system. While a member's authority relies on the mandate of their electorate, that mandate is, of course, subject to oversight and electoral review, with their chamber activity representing a substantial component of their record.

While modern technology and reporting mean it is easier than ever for members of the public and journalists to monitor and assess the performance of politicians, the public galleries in Parliament House remain an important and symbolic location for members of the public to observe debates, listen to questions and witness the legislative process in action.



This year, to improve the accessibility, utility and safety of the Legislative Assembly Upper Gallery, a series of upgrade works have taken place, reflecting a broader commitment to make Parliament House and the Parliamentary precincts more open, welcoming, and inclusive.

This project included a reconfiguration of the seating layout in the Upper Gallery to create a more open and navigable space for visitors, including those with mobility needs. The new arrangement improves circulation, allowing visitors to move more comfortably and making the experience of watching proceedings in the Chamber more equitable.

A key safety improvement was the installation of new glass balustrading, designed to meet modern safety standards without undermining the heritage character of the Chamber. This update ensures the gallery remains secure without compromising the public's view of proceedings.

This project was planned and carried out sensitively, with DPS' Projects team taking great care not to disrupt either the historic character of the building or the regular work of the House. Onsite works were delivered in just 25 working days during the winter break – ensuring that there would be no disruption for the next sitting day.

Through the provision of a more accessible and inclusive Assembly Chamber, DPS contributes to the Parliament's strategic priority of enabling and supporting a Parliament for the people; providing a safe and effective working environment for parliamentary activity while ensuring that activity is accountable.



# Providing Pathways for Career Development

In the past year the Department of Parliamentary Services has partnered with non-profit organisation CareerSeekers to offer paid internship placements working within DPS to university students from refugee and asylum-seeker backgrounds.

The comprehensive program coordinated by CareerSeekers selects, prepares and matches candidates for placements within professional organisations, as well as supporting workplaces throughout the process and providing ongoing guidance and training to participants.

Based on the focus areas of the interns, the teams of greatest need within DPS and the capacity for concentrated mentorship within these teams, the Procurement and the Information Technology teams were each selected to welcome a CareerSeeker intern for a 12-week placement beginning in December 2024.

Over the course of their three-month tenures, both interns received hands-on, practical experience of a Victorian workplace as well as specialised training relevant to their area of tertiary study. Regular check-ins and goal-setting sessions with DPS mentors and CareerSeeker supervisors were also held during the placements to ensure the interns were supported and progressing.

As part of the CareerSeekers program, both interns were asked to undertake a research project addressing an area of need within their host organisation. At the end of their placements, they were then given the opportunity to present their projects to their DPS colleagues, work teams and supervisors. Attendance at these presentations was high and the insights and contributions provided by the participants were extremely valuable to the Department.

As one supervisor reflected, “Hosting a CareerSeekers intern was an incredibly rewarding experience. He brought energy, enthusiasm, and a genuine eagerness to learn and engage meaningfully with colleagues and our work. It was a pleasure to support his development and learn from his perspective.”

Of their time at DPS, one intern remarked, “Saying it was fun falls short of how truly valuable this experience has been.” Indeed, our interns had such successful placements, with both proving to be invaluable assets to DPS, that they continued to work for DPS following the conclusion of their 12-week programs.

Participation in the program has proven to be hugely beneficial for the organisation, our interns and our partnership with CareerSeekers – opening up opportunities for young people from diverse backgrounds who were able to provide fresh insights and energy to DPS.

# About the Department

## Our values

The *Parliamentary Administration Act 2005* (Vic) defines the values that should be demonstrated by parliamentary officers as:

- Responsiveness
- Integrity
- Impartiality
- Accountability
- Respect
- Leadership

## Our purpose and functions

Working alongside the other parliamentary departments, our teams provide impartial support and resources to all 128 members of the Victorian Parliament.

With a focus on protecting the integrity and independence of Parliament, our wide range of services include human resources and financial services, information technology, security and other infrastructural supports, as well as catering facilities and maintenance of the Parliamentary precincts and grounds.

## Our four strategic priorities

There are four strategic priorities for the Parliament of Victoria 2023–26.



### Supporting members

We will provide high-quality, impartial and professional services to all members of Parliament to support them to fulfill their roles as elected representatives.



### Parliament for the people

We will create greater awareness of and access to Parliament through direct community engagement and education.



### First Nations focus

We will continue to prioritise engagement with Victoria's First Peoples to build understanding and respect for their culture and history.



### A contemporary workplace

We will promote leading practice, build capability and ensure a respectful, safe and inclusive workplace.

# Portfolio Performance Reporting

## Performance against output performance measures

The following output measures are indicators of achieved service levels against a range of targets across various parliamentary functions.

### Department of Parliamentary Services

| Performance measure                                                                                                                                                                                                     | Unit of Measure   | Target as at 30 Jun 25 | Actuals as at 30 Jun 25 | Variation (%) | Result   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------|-------------------------|---------------|----------|
| <b>Quantity</b>                                                                                                                                                                                                         |                   |                        |                         |               |          |
| Percentage of chamber proceedings available to members and electorate officers through video on demand                                                                                                                  | Percent           | 99%                    | 100%                    | 1%            | ✓        |
| Provide members with an approved standard electorate office                                                                                                                                                             | Percent           | 95%                    | 97%                     | 2%            | ✓        |
| Quarterly budget reports published in accordance with <i>Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019</i>                                                                 | Number            | 4                      | 4                       | 0%            | ✓        |
| <b>Quality</b>                                                                                                                                                                                                          |                   |                        |                         |               |          |
| Clients satisfied with quality of information provided by Library staff                                                                                                                                                 | Percent           | 85%                    | 95%                     | 12%           | ✓        |
| <i>This measure is based on a confidential survey of members of Parliament and their electorate staff. The target has been exceeded due to a higher level of satisfaction with the quality of information provided.</i> |                   |                        |                         |               |          |
| Legislative activities at Parliament House uninterrupted by service interruptions or security incidents                                                                                                                 | Percent           | 98%                    | 99%                     | 1%            | ✓        |
| Electorate offices visited by a member of DPS staff during the year                                                                                                                                                     | Percent           | 95%                    | 100%                    | 5%            | ✓        |
| Scheduled availability of IT systems (network, email, and windows file and print)                                                                                                                                       | Percent           | 99%                    | 99%                     | 0%            | ✓        |
| <b>Timeliness</b>                                                                                                                                                                                                       |                   |                        |                         |               |          |
| Indexes, records, speeches, video and transcripts available within published time frames                                                                                                                                | Percent           | 85%                    | 84%                     | -1%           | ○        |
| Monthly budget management reports to members and departments within five business days after closing monthly accounts                                                                                                   | Number            | 12                     | 12                      | 0%            | ✓        |
| Payroll processing completed accurately and within agreed time frames                                                                                                                                                   | Percent           | 99%                    | 99%                     | 0%            | ✓        |
| <b>Cost</b>                                                                                                                                                                                                             |                   |                        |                         |               |          |
| <b>Total output cost</b>                                                                                                                                                                                                | <b>\$ million</b> | <b>151.0</b>           | <b>145.4</b>            | <b>4%</b>     | <b>✓</b> |
| <b>Results legend</b>                                                                                                                                                                                                   |                   |                        |                         |               |          |
| ✓ Performance target achieved or exceeded                                                                                                                                                                               |                   |                        |                         |               |          |
| ● Performance target not achieved – exceeds 5 percent or \$50 million (cost measures only) variance                                                                                                                     |                   |                        |                         |               |          |
| ○ Performance target not achieved – within 5 percent or \$50 million (cost measures only) variance                                                                                                                      |                   |                        |                         |               |          |

## Legislative Assembly

| Performance measure                                                                                                                                                                                                                                                  | Unit of Measure   | Target as at 30 Jun 25 | Actuals as at 30 Jun 25 | Variation (%) | Result |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------|-------------------------|---------------|--------|
| <b>Quantity</b>                                                                                                                                                                                                                                                      |                   |                        |                         |               |        |
| Procedural references – updates published biannually                                                                                                                                                                                                                 | Number            | 2                      | 2                       | 0%            | ✓      |
| Quarterly allowance reports published in accordance with the <i>Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019</i>                                                                                                       | Number            | 4                      | 4                       | 0%            | ✓      |
| Regional visits to schools to conduct parliamentary role plays                                                                                                                                                                                                       | Number            | 5                      | 7                       | 40%           | ✓      |
| <i>Department of the Legislative Assembly has found that there is considerable demand in regional centers for both primary school and VCE programs, and so the tours team scheduled extra regional visits to meet this demand.</i>                                   |                   |                        |                         |               |        |
| <b>Quality</b>                                                                                                                                                                                                                                                       |                   |                        |                         |               |        |
| Assembly standing committee members satisfied that advice about procedure, research and administration is responsive, clear, objective and prompt                                                                                                                    | Percent           | 80%                    | 100%                    | 25%           | ✓      |
| <i>This measure is based on a confidential survey of the Legislative Assembly standing committee members. The target has been exceeded due to a higher level of member satisfaction with responsiveness, clarity, objectivity and timeliness of advice provided.</i> |                   |                        |                         |               |        |
| Bills and amendments processed accurately through all relevant stages in compliance with constitutional requirements and standing orders                                                                                                                             | Percent           | 100%                   | 100%                    | 0%            | ✓      |
| Member satisfaction that advice is responsive, prompt, clear and objective                                                                                                                                                                                           | Percent           | 80%                    | 100%                    | 25%           | ✓      |
| <i>This measure is based on a confidential survey of the Legislative Assembly members. The target has been exceeded due to a higher level of member satisfaction with responsiveness, clarity, objectivity and timeliness of advice provided.</i>                    |                   |                        |                         |               |        |
| Teacher satisfaction with school tours and outreach programs                                                                                                                                                                                                         | Percent           | 95%                    | 100%                    | 5%            | ✓      |
| <i>Department of the Legislative Assembly continues to provide high quality school tours program that meets the needs of teachers for students.</i>                                                                                                                  |                   |                        |                         |               |        |
| <b>Timeliness</b>                                                                                                                                                                                                                                                    |                   |                        |                         |               |        |
| Documents tabled within time guidelines                                                                                                                                                                                                                              | Percent           | 90%                    | 100%                    | 11%           | ✓      |
| <i>Department of the Legislative Assembly staff have worked diligently to ensure all documents have been tabled within time guidelines.</i>                                                                                                                          |                   |                        |                         |               |        |
| House documents available one day after sitting day                                                                                                                                                                                                                  | Percent           | 100%                   | 100%                    | 0%            | ✓      |
| Online information relating to bills updated within one day                                                                                                                                                                                                          | Percent           | 95%                    | 100%                    | 5%            | ✓      |
| <i>Department of the Legislative Assembly has systems in place to ensure information is updated in a timely manner</i>                                                                                                                                               |                   |                        |                         |               |        |
| <b>Cost</b>                                                                                                                                                                                                                                                          |                   |                        |                         |               |        |
| <b>Total output cost</b>                                                                                                                                                                                                                                             | <b>\$ million</b> | <b>46.9</b>            | <b>44.7</b>             | <b>5%</b>     | ✓      |
| <b>Results legend</b>                                                                                                                                                                                                                                                |                   |                        |                         |               |        |
| ✓ Performance target achieved or exceeded<br>● Performance target not achieved – exceeds 5 percent or \$50 million (cost measures only) variance<br>○ Performance target not achieved – within 5 percent or \$50 million (cost measures only) variance               |                   |                        |                         |               |        |

## Legislative Council

| Performance measure                                                                                                                                                                                                                                                 | Unit of Measure   | Target as at 30 Jun 25 | Actuals as at 30 Jun 25 | Variation (%) | Result |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------|-------------------------|---------------|--------|
| <b>Quantity</b>                                                                                                                                                                                                                                                     |                   |                        |                         |               |        |
| Procedural references – updates published biannually                                                                                                                                                                                                                | Number            | 2                      | 2                       | 0%            | ✓      |
| Quarterly allowance reports published in accordance with the <i>Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019</i>                                                                                                      | Number            | 4                      | 4                       | 0%            | ✓      |
| <b>Quality</b>                                                                                                                                                                                                                                                      |                   |                        |                         |               |        |
| Bills and amendments processed accurately through all relevant stages and other business of the house conducted according to law and standing and sessional orders                                                                                                  | Percent           | 100%                   | 100%                    | 0%            | ✓      |
| Council standing committee members satisfied that advice about procedure, research and administration is responsive, clear, objective and prompt                                                                                                                    | Percent           | 80%                    | 90%                     | 13%           | ✓      |
| <i>This measure is based on a confidential survey of the Legislative Council standing committee members. The target has been exceeded due to a higher level of member satisfaction with responsiveness, clarity, objectivity and timeliness of advice provided.</i> |                   |                        |                         |               |        |
| Member satisfaction with accuracy, clarity and timeliness of advice                                                                                                                                                                                                 | Percent           | 80%                    | 96%                     | 20%           | ✓      |
| <i>This measure is based on a confidential survey of the Legislative Council members. The target has been exceeded due to a higher level of member satisfaction with accuracy and timeliness of advice provided.</i>                                                |                   |                        |                         |               |        |
| <b>Timeliness</b>                                                                                                                                                                                                                                                   |                   |                        |                         |               |        |
| Documents tabled within time guidelines                                                                                                                                                                                                                             | Percent           | 90%                    | 100%                    | 11%           | ✓      |
| <i>Department of the Legislative Council staff have worked diligently to ensure all documents have been tabled within time guidelines.</i>                                                                                                                          |                   |                        |                         |               |        |
| House documents and other sitting related information available one day after sitting day                                                                                                                                                                           | Percent           | 100%                   | 100%                    | 0%            | ✓      |
| Online information relating to bills updated within one day                                                                                                                                                                                                         | Percent           | 95%                    | 100%                    | 5%            | ✓      |
| <b>Cost</b>                                                                                                                                                                                                                                                         |                   |                        |                         |               |        |
| <b>Total output cost</b>                                                                                                                                                                                                                                            | <b>\$ million</b> | <b>24.3</b>            | <b>23.6</b>             | <b>3%</b>     | ✓      |
| <b>Results legend</b>                                                                                                                                                                                                                                               |                   |                        |                         |               |        |
| ✓ Performance target achieved or exceeded                                                                                                                                                                                                                           |                   |                        |                         |               |        |
| ● Performance target not achieved – exceeds 5 percent or \$50 million (cost measures only) variance                                                                                                                                                                 |                   |                        |                         |               |        |
| ○ Performance target not achieved – within 5 percent or \$50 million (cost measures only) variance                                                                                                                                                                  |                   |                        |                         |               |        |

Parliamentary Investigatory Committees

| Performance measure                                                                                                                                                                                                                             | Unit of Measure | Target as at 30 Jun 25 | Actuals as at 30 Jun 25 | Variation (%) | Result |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------|-------------------------|---------------|--------|
| Quantity                                                                                                                                                                                                                                        |                 |                        |                         |               |        |
| Reports tabled per annum                                                                                                                                                                                                                        | Number          | 20                     | 22                      | 10%           | ✓      |
| This target has been exceeded due to joint investigatory committees adopting and tabling more reports.                                                                                                                                          |                 |                        |                         |               |        |
| Quality                                                                                                                                                                                                                                         |                 |                        |                         |               |        |
| Committee members satisfied that advice about procedure, research and administration is responsive, clear, objective and prompt                                                                                                                 | Percent         | 80%                    | 92%                     | 15%           | ✓      |
| This measure is based on a confidential survey of joint investigatory committee members. The target has been exceeded due to a higher level of member satisfaction with responsiveness, clarity, objectivity and timeliness of advice provided. |                 |                        |                         |               |        |
| Inquiries conducted and reports produced in compliance with procedural and legislative requirements                                                                                                                                             | Percent         | 95%                    | 100%                    | 5%            | ✓      |
| Timeliness                                                                                                                                                                                                                                      |                 |                        |                         |               |        |
| Reports tabled in compliance with procedural and legislative deadlines                                                                                                                                                                          | Percent         | 95%                    | 100%                    | 5%            | ✓      |
| Cost                                                                                                                                                                                                                                            |                 |                        |                         |               |        |
| Total output cost                                                                                                                                                                                                                               | \$ million      | 6.2                    | 5.1                     | 18%           | ✓      |
| The lower 2024–25 actual outcome reflects lower than budgeted expenditure for joint investigatory committees.                                                                                                                                   |                 |                        |                         |               |        |
| Results legend                                                                                                                                                                                                                                  |                 |                        |                         |               |        |
| ✓ Performance target achieved or exceeded                                                                                                                                                                                                       |                 |                        |                         |               |        |
| ● Performance target not achieved – exceeds 5 percent or \$50 million (cost measures only) variance                                                                                                                                             |                 |                        |                         |               |        |
| ○ Performance target not achieved – within 5 percent or \$50 million (cost measures only) variance                                                                                                                                              |                 |                        |                         |               |        |

## Reconciliation of Appropriation Bill

The purpose of this briefing is to explain the difference between the output costs shown in Budget Paper No. 3 and the appropriation funding shown in the Appropriation Bill.

### Reconciliation of Appropriation Bill 2024–25 and 2025–26 to Budget Paper No. 3

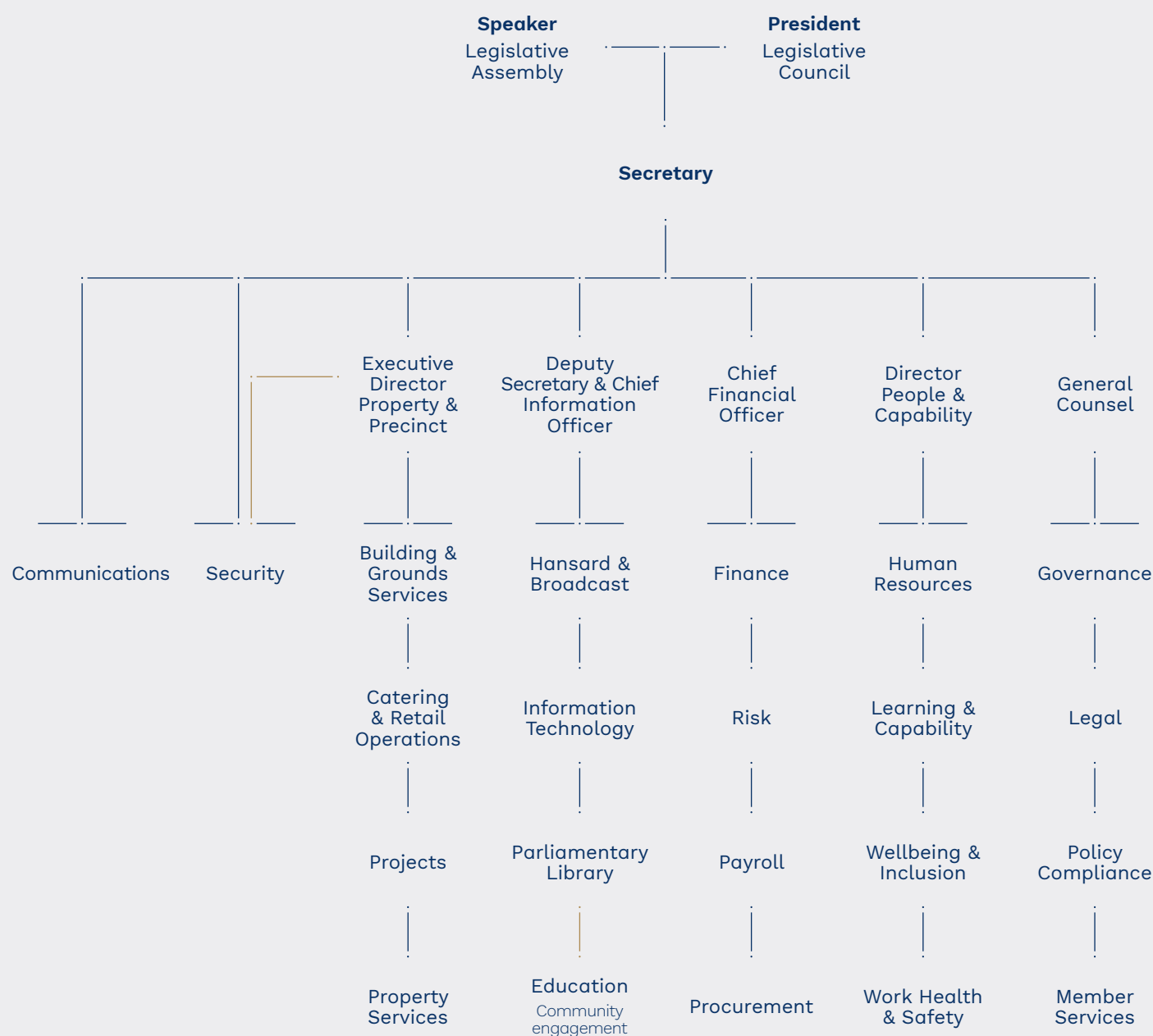
|                                                                | Legislative Council                      |                                          | Legislative Assembly                     |                                          | Parliamentary Services                   |                                          | Joint Investigatory Committees           |                                          | Total – Parliamentary departments        |                                          |
|----------------------------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
|                                                                | 2024–25<br>Estimated<br>budget<br>\$'000 | 2025–26<br>Estimated<br>budget<br>\$'000 | 2024–25<br>Estimated<br>budget<br>\$'000 | 2025–26<br>Estimated<br>budget<br>\$'000 | 2024–25<br>Estimated<br>budget<br>\$'000 | 2025–26<br>Estimated<br>budget<br>\$'000 | 2024–25<br>Estimated<br>budget<br>\$'000 | 2025–26<br>Estimated<br>budget<br>\$'000 | 2024–25<br>Estimated<br>budget<br>\$'000 | 2025–26<br>Estimated<br>budget<br>\$'000 |
| <b>Figures published in Appropriation Bill*</b>                | <b>7,047</b>                             | <b>8,978</b>                             | <b>8,002</b>                             | <b>12,415</b>                            | <b>146,905</b>                           | <b>148,490</b>                           | <b>6,172</b>                             | <b>6,326</b>                             | <b>168,126</b>                           | <b>176,209</b>                           |
| Add s29 revenue from DFAT                                      | 40                                       |                                          | 40                                       |                                          |                                          |                                          |                                          |                                          | 80                                       | 0                                        |
| Add special appropriations                                     | 17,213                                   | 16,420                                   | 38,889                                   | 36,815                                   |                                          |                                          |                                          |                                          | 56,102                                   | 53,235                                   |
| Less ATNAB (capital funding) included in Bill                  |                                          |                                          |                                          |                                          | (3,560)                                  | (1,193)                                  |                                          |                                          | (3,560)                                  | (1,193)                                  |
| Estimated output budget carryover from previous financial year |                                          |                                          |                                          |                                          | 7,679                                    | 8,301                                    |                                          |                                          | 7,679                                    | 8,301                                    |
| <b>Total appropriations</b>                                    | <b>24,300</b>                            | <b>25,398</b>                            | <b>46,931</b>                            | <b>49,230</b>                            | <b>151,024</b>                           | <b>155,598</b>                           | <b>6,172</b>                             | <b>6,326</b>                             | <b>228,427</b>                           | <b>236,552</b>                           |
| Total appropriations (rounded to millions)                     | 24.3                                     | 25.4                                     | 46.9                                     | 49.2                                     | 151.0                                    | 155.6                                    | 6.2                                      | 6.3                                      | 228.4                                    | 236.6                                    |
| <b>Figures published in Budget Paper No. 3</b>                 | <b>24.3</b>                              | <b>25.4</b>                              | <b>46.9</b>                              | <b>49.2</b>                              | <b>151.0</b>                             | <b>155.6</b>                             | <b>6.2</b>                               | <b>6.3</b>                               | <b>228.4</b>                             | <b>236.5</b>                             |
| <i>Rounding Difference</i>                                     | -                                        | -                                        | -                                        | -                                        | -                                        | -                                        | -                                        | -                                        | -                                        | 0.1                                      |

\* Appropriation Bill includes VAGO, Victorian Inspectorate, Victorian Ombudsman, Parliamentary Budget Office and Independent Broad-based Anti-corruption Commission.

# Governance and Organisational Structure

## Department structure

Department structure as at 30 June 2025



## Governance

The Department of Parliamentary Services, established under the provisions of the *Parliamentary Administration Act 2005* (Vic), is responsible for providing infrastructure resources and support services to members of Parliament and the parliamentary departments.

DPS operates as a service provider to, and in close cooperation with, the Department of the Legislative Assembly and the Department of the Legislative Council through the operations of the Parliamentary Executive Group (PEG).

## Underpinning legislation

The Department of Parliamentary Services has roles and responsibilities under certain Victorian legislation, including:

- *Constitution Act 1975* (Vic)
- *Parliamentary Administration Act 2005* (Vic)
- *Parliamentary Committees Act 2003* (Vic)
- *Parliamentary Precincts Act 2001* (Vic)
- *Parliamentary Salaries, Allowances and Superannuation Act 1968* (Vic)
- *Parliamentary Workplace Standards and Integrity Act 2024* (Vic)
- *Public Administration Act 2004* (Vic)
- *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019* (Vic)

## Parliamentary values and employment principles

The Department of Parliamentary Services continues to foster a culture of integrity and good conduct through support for staff and the development of initiatives designed to build a workplace of trust, respect and openness.

## Employment and conduct principles

The Department of Parliamentary Services is committed to meeting the parliamentary officer values and the parliamentary administration employment principles set out in the *Parliamentary Administration Act 2005* (Vic). Established employment processes ensure employment decisions are based on merit; parliamentary officers are treated fairly and reasonably, provided with equal opportunities, and with reasonable avenues of redress. The parliamentary departments develop and maintain policies and procedures to ensure the parliamentary officer values and principles are continuously reflected and communicated. Adherence to the parliamentary officer values and responsibilities and obligations in relation to each value is also promoted by the Code of Conduct for Victorian Parliamentary Officers (2019), in workplace policies and through expert advice provided by the People and Capability team.

The *Parliamentary Officers' (Non-Executive Staff – Victoria) Single Enterprise Agreement 2025* outlines conditions of employment for parliamentary employees and applies to all parliamentary officers excluding executives. The *Electorate Officers' (Victoria) Single Enterprise Agreement 2021* applies to electorate officers.

## Audit and Risk Committee

The Audit and Risk Committee is established in alignment with the *Financial Management Act 1994* (Vic) and the associated Standing Directions.

The committee’s role is to provide oversight and advice to Parliament’s Accountable Officers, the Clerk of the Legislative Assembly, the Clerk of the Legislative Council and the Secretary of the Department of Parliamentary Services, on the effectiveness of the parliamentary departments’ financial management systems and controls, risk management, compliance, internal audit function and external audit.

The committee has no executive power and is directly responsible and accountable to the Accountable Officers for the exercise of its responsibilities.

### Audit Committee membership as at 30 June 2025

| Name            | Role             |
|-----------------|------------------|
| Andrew Nicolaou | Chair and Member |
| Fiona Pearse    | Member           |
| Kerry Ryan      | Member           |

## House Committee

The House Committee is a joint committee established by the *Parliamentary Committees Act 2003* (Vic), comprising the President, the Speaker, five members from the Legislative Council and six members from the Legislative Assembly. It advises the Presiding Officers on the management of the refreshment rooms, gardens and building maintenance. The Speaker or the President chairs the committee meetings. The Secretary and DPS staff service this committee and provide support as required.

### House Committee membership as at 30 June 2025

| Name                       |
|----------------------------|
| The Speaker (ex officio)   |
| Tim Bull MP                |
| Gabrielle de Vietri MP     |
| Matt Fregon MP             |
| James Newbury MP           |
| Pauline Richards MP        |
| Jackson Taylor MP          |
| The President (ex officio) |
| Jeff Bourman MLC           |
| David Davis MLC            |
| Enver Erdogan MLC          |
| Rachel Payne MLC           |
| Ingrid Stitt MLC           |

## Occupational health and safety

In 2024–25, the Parliament of Victoria and the parliamentary departments reinforced their commitment to maintaining a safe, healthy, and inclusive workplace. Consistent with all relevant legislation and regulatory frameworks, the parliamentary departments continued to embed a preventative safety culture across all of Parliament's workplaces.

Safety engagement in electorate offices was strengthened through the introduction of formal processes for appointing First Aid Officers and Health and Safety Representatives (HSRs), as well as the establishment of Electorate Officer Occupational Health and Safety Consultative Committees. Risk management remained a priority, supported by ongoing inspections, risk assessments, incident investigations, and safety audits. These efforts were complemented by close collaboration with HSRs, safety committees, and key stakeholders to ensure effective consultation and prompt response to emerging issues.

Employee wellbeing remained a central focus, with initiatives and events taking place that support our three pillars of Physical, Mental, and Social Wellbeing. These included a variety of in-person and virtually delivered offerings that enhanced staff engagement and awareness of physical and psychological health.

During this period, the parliamentary departments partnered with Osara Health, a dedicated cancer support program, with active support from the People and Wellbeing Working Group in facilitating this initiative.

Utilisation of the Employee Assistance Program (EAP) rose to 14.1% during the reporting period, significantly above the industry benchmark of 9.2%. This increase reflects a strong level of employee trust in the support services provided and the continued promotion of early intervention resources.

The Parliament of Victoria remains firmly committed to fostering a safe, supportive, and responsive work environment, with health and safety principles integrated into daily practices and long-term planning.

### Reporting against occupational health and safety measures

| Measure                                  | Description                                                      | 2024–25 | 2023–24 | 2022–23 |
|------------------------------------------|------------------------------------------------------------------|---------|---------|---------|
| <b>Incidents and hazards</b>             | Number of incidents                                              | 213     | 202     | 212     |
|                                          | Rate of incidents per 100 FTE                                    | 31.43   | 27.71   | 29.18   |
|                                          | Number of reported hazards                                       | 86      | 73      | 53      |
|                                          | Rate of reported hazards per 100 FTE                             | 12.69   | 10.01   | 7.3     |
| <b>Claims (reported during the year)</b> | Number of minor claims*                                          | 0       | 4       | 0       |
|                                          | Rate of minor claims per 100 FTE                                 | 0       | 0.5     | 0       |
|                                          | Number of standard claims**                                      | 2       | 5       | 7       |
|                                          | Rate of standard claims per 100 FTE                              | 0.30    | 0.63    | 0.96    |
|                                          | Number of lost time claims                                       | 2       | 5       | 7       |
|                                          | Rate of lost time claims per 100 FTE                             | 0.30    | 0.63    | 0.96    |
|                                          | Number of claims exceeding 13 weeks                              | 2       | 4       | 5       |
|                                          | Rate of claims exceeding 13 weeks per 100 FTE                    | 0.30    | 0.5     | 0.69    |
| <b>Incidents investigated</b>            | Percentage of incidents investigated                             | 100%    | 100%    | 100%    |
| <b>Fatalities</b>                        | Number of fatalities                                             | 0       | 0       | 0       |
| <b>OH&amp;S Committee</b>                | Committee meetings                                               | 12      | 11      | 13      |
|                                          | OH&S representative initial and refresher training participation | 6       | 4       | 4       |
| <b>Hazard inspections</b>                | Workplace hazards inspections                                    | 179     | 9       | 57      |

\* Minor claim – a claim that exceeds the annual indexed thresholds for medical and like expense and/or lost days.

\*\* Standard claim – a claim that exceeds the threshold limits.

Source: EML (insurance provider) related to claims submitted during the reporting period.

Occupational health and safety incidents

| Breakdown of OHS injuries by type | 2024–25 | 2023–24 | 2022–23 |
|-----------------------------------|---------|---------|---------|
| Lost Time Injury                  | 2       | 11      | 0       |
| Medical Treatment Injury          | 7       | 5       | 7       |
| First Aid Treatment               | 4       | 6       | 3       |
| Notification Only                 | 6       | 5       | 3       |

| Breakdown of OHS injuries by cause | 2024–25 | 2023–24 | 2022–23 |
|------------------------------------|---------|---------|---------|
| Being hit by a moving object       | 2       | 2       | 1       |
| Being hit by a falling object      | 0       | 1       | 0       |
| Burn                               | 2       | 2       | 1       |
| Cut                                | 0       | 2       | 0       |
| Electric shock                     | 0       | 0       | 0       |
| Hitting an object with a body part | 2       | 2       | 0       |
| Illness                            | 4       | 4       | 1       |
| Muscle strain                      | 5       | 4       | 1       |
| Psychological                      | 0       | 3       | 4       |
| Slip, trip or fall                 | 4       | 7       | 5       |
| Total                              | 19      | 27      | 13      |

## Occupational health and safety training

| Type of training                                               | Course attendees* |
|----------------------------------------------------------------|-------------------|
| Advanced Construction Management: Dispute Resolution           | 7                 |
| Chief Warden and Warden Training – 55 St Andrews Place         | 36                |
| Chief Warden Training – Parliament House                       | 8                 |
| Child Safety Standards                                         | 14                |
| Communication Access                                           | 13                |
| Construction Induction                                         | 1                 |
| Contact Officer Training                                       | 3                 |
| Disability Awareness                                           | 111               |
| Emergency Evacuation Procedures: 55 St Andrews Place           | 328               |
| Emergency Evacuation Procedures: Members' Annexe               | 73                |
| Emergency Evacuation Procedures: Parliament House              | 342               |
| Ergonomic Training: Workplace Desk Assessment in Detail        | 2                 |
| Fatigue Management Awareness                                   | 230               |
| First Aid Training                                             | 54                |
| Advanced First Aid                                             | 14                |
| Food Safety Refresher Program                                  | 11                |
| Home Office Ergonomics                                         | 93                |
| How to set up and maintain a high performing electorate office | 8                 |
| HSR OHS Training                                               | 20                |
| Managing Challenging Interactions                              | 29                |
| Manual Handling                                                | 48                |
| Mental Health First Aid                                        | 31                |
| Prioritise Mental Health: Self Awareness and Self Care         | 35                |
| Promote, Protect and Prioritise Mental Health at Work          | 12                |
| OHS Due Diligence Officer Liability Training                   | 7                 |
| Reporting and Managing Inappropriate Behavior in the Workplace | 363               |
| Respectful Workplace Behaviour                                 | 590               |
| Safe Food Handling Practices                                   | 1                 |
| Security Awareness                                             | 5                 |
| See the Person Disability Engagement                           | 90                |
| Stress Management Techniques                                   | 5                 |
| SunSmart UV Safety Training                                    | 10                |
| Warden and Extinguisher Training                               | 35                |
| What is Autism?                                                | 4                 |
| WHS Training                                                   | 233               |

\* The course attendees include parliamentary officers, electorate officers and members of Parliament

# Workforce Data

## Comparative workforce data

Department of Parliamentary Services

Details of employment levels in June of 2025 and 2024

| June 2025        |         |       |            |            |       |                       |      |
|------------------|---------|-------|------------|------------|-------|-----------------------|------|
| All employees    |         |       | Ongoing    |            |       | Fixed term and casual |      |
|                  | Number* | FTE   | Full-time* | Part-time* | FTE   | Number*               | FTE  |
| Gender           |         |       |            |            |       |                       |      |
| Men              | 145     | 137.7 | 118        | 8          | 122.3 | 19                    | 15.4 |
| Women            | 106     | 98.0  | 79         | 10         | 84.6  | 17                    | 13.4 |
| Self-described   | -       | -     | -          | -          | -     | -                     | -    |
| Total            | 251     | 235.7 | 197        | 18         | 206.9 | 36                    | 28.8 |
| Age              |         |       |            |            |       |                       |      |
| 15-24            | 5       | 3.3   | 1          | 1          | 1.3   | 3                     | 2.0  |
| 25-34            | 48      | 45.7  | 35         | 3          | 36.7  | 10                    | 9.0  |
| 35-44            | 80      | 74.5  | 67         | 5          | 69.2  | 8                     | 5.3  |
| 45-54            | 55      | 53.0  | 43         | 3          | 45.2  | 9                     | 7.8  |
| 55-64            | 49      | 47.8  | 42         | 3          | 43.9  | 4                     | 3.9  |
| 65+              | 14      | 11.5  | 9          | 3          | 10.6  | 2                     | 0.9  |
| Total            | 251     | 235.7 | 197        | 18         | 206.9 | 36                    | 28.8 |
| Classification   |         |       |            |            |       |                       |      |
| Grade 2          | 16      | 13.8  | 11         | 1          | 11.5  | 4                     | 2.3  |
| Grade 3          | 47      | 43.8  | 41         | 4          | 42.2  | 2                     | 1.6  |
| Grade 4          | 64      | 61.2  | 52         | 3          | 54.1  | 9                     | 7.1  |
| Grade 5          | 86      | 79.1  | 57         | 10         | 63.1  | 19                    | 16.0 |
| Grade 6          | 30      | 29.8  | 29         | -          | 29.0  | 1                     | 0.8  |
| Senior Employees |         |       |            |            |       |                       |      |
| Grade 7          | 5       | 5.0   | 5          | -          | 5.0   | -                     | -    |
| Executive        | 3       | 3.0   | 2          | -          | 2.0   | 1                     | 1.0  |
| Total Employees  | 251     | 235.7 | 197        | 18         | 206.9 | 36                    | 28.8 |

\* Headcount

## June 2024

| All employees           |            |              | Ongoing    |            |              | Fixed term and casual |             |
|-------------------------|------------|--------------|------------|------------|--------------|-----------------------|-------------|
|                         | Number*    | FTE          | Full-time* | Part-time* | FTE          | Number*               | FTE         |
| <b>Gender</b>           |            |              |            |            |              |                       |             |
| Men                     | 131        | 120.1        | 104        | 8          | 108.4        | 19                    | 11.7        |
| Women                   | 116        | 100.6        | 83         | 8          | 87.2         | 25                    | 13.4        |
| Self-described          | -          | -            | -          | -          | -            | -                     | -           |
| <b>Total</b>            | <b>247</b> | <b>220.7</b> | <b>187</b> | <b>16</b>  | <b>195.6</b> | <b>44</b>             | <b>25.1</b> |
| <b>Age</b>              |            |              |            |            |              |                       |             |
| 15–24                   | 6          | 4.7          | 3          | 1          | 3.8          | 2                     | 0.9         |
| 25–34                   | 55         | 47.2         | 39         | 3          | 39.6         | 13                    | 7.6         |
| 35–44                   | 68         | 63.8         | 57         | 2          | 57.7         | 9                     | 6.1         |
| 45–54                   | 58         | 51.1         | 43         | 4          | 45.2         | 11                    | 5.9         |
| 55–64                   | 52         | 47.1         | 39         | 5          | 42.8         | 8                     | 4.3         |
| 65+                     | 8          | 6.7          | 6          | 1          | 6.5          | 1                     | 0.2         |
| <b>Total</b>            | <b>247</b> | <b>220.7</b> | <b>187</b> | <b>16</b>  | <b>195.6</b> | <b>44</b>             | <b>25.1</b> |
| <b>Classification</b>   |            |              |            |            |              |                       |             |
| Grade 2                 | 17         | 15.0         | 11         | 1          | 11.5         | 5                     | 3.5         |
| Grade 3                 | 43         | 41.4         | 36         | 3          | 38.2         | 4                     | 3.2         |
| Grade 4                 | 66         | 58.5         | 51         | 4          | 51.5         | 11                    | 7.0         |
| Grade 5                 | 83         | 68.6         | 54         | 8          | 59.4         | 21                    | 9.2         |
| Grade 6                 | 31         | 30.2         | 29         | -          | 29.0         | 2                     | 1.2         |
| <b>Senior Employees</b> |            |              |            |            |              |                       |             |
| Grade 7                 | 4          | 4.0          | 4          | -          | 4.0          | -                     | -           |
| Executive               | 3          | 3.0          | 2          | -          | 2.0          | 1                     | 1.0         |
| <b>Total Employees</b>  | <b>247</b> | <b>220.7</b> | <b>187</b> | <b>16</b>  | <b>195.6</b> | <b>44</b>             | <b>25.1</b> |

\* Headcount

Note:

- (i) The table discloses the head count and full-time staff equivalent (FTE) of all active employees of DPS employed in the last full pay period in June of the current reporting period, and in the last full pay period in June of the previous reporting period (2024).
- (ii) Headcount means a person employed who has attended work and been paid during the last full pay period in June of the relevant year.
- (iii) FTE means full-time equivalent and a standard unit of measurement which is calculated by dividing the number of hours an employee has been paid by the number of ordinary hours a full-time employee would work (76 hours) per fortnight.
- (iv) Excludes employees on leave without pay, employees on secondment paid by an external third party and external contractors/consultants.

## Employee classification by gender

June 2025

| All employees         |            |              | Gender     |              |            |             |                 |          |
|-----------------------|------------|--------------|------------|--------------|------------|-------------|-----------------|----------|
|                       | Number*    | FTE          | Men*       | FTE          | Women*     | FTE         | Self-Described* | FTE      |
| <b>Classification</b> |            |              |            |              |            |             |                 |          |
| Grade 2               | 16         | 13.8         | 8          | 7.4          | 8          | 6.4         | -               | -        |
| Grade 3               | 47         | 43.8         | 24         | 21.4         | 23         | 22.4        | -               | -        |
| Grade 4               | 64         | 61.2         | 38         | 35.5         | 26         | 25.7        | -               | -        |
| Grade 5               | 86         | 79.1         | 50         | 48.4         | 36         | 30.7        | -               | -        |
| Grade 6               | 30         | 29.8         | 20         | 20.0         | 10         | 9.8         | -               | -        |
| Grade 7               | 5          | 5.0          | 3          | 3.0          | 2          | 2.0         | -               | -        |
| Executive             | 3          | 3.0          | 2          | 2.0          | 1          | 1.0         | -               | -        |
| <b>Total</b>          | <b>251</b> | <b>235.7</b> | <b>145</b> | <b>137.7</b> | <b>106</b> | <b>98.0</b> | <b>-</b>        | <b>-</b> |

June 2024

| All employees         |            |              | Gender     |              |            |              |                 |          |
|-----------------------|------------|--------------|------------|--------------|------------|--------------|-----------------|----------|
|                       | Number*    | FTE          | Men*       | FTE          | Women*     | FTE          | Self-Described* | FTE      |
| <b>Classification</b> |            |              |            |              |            |              |                 |          |
| Grade 2               | 17         | 15.0         | 8          | 8.0          | 9          | 7.0          | -               | -        |
| Grade 3               | 43         | 41.4         | 21         | 20.0         | 22         | 21.4         | -               | -        |
| Grade 4               | 66         | 58.5         | 35         | 31.2         | 31         | 27.3         | -               | -        |
| Grade 5               | 83         | 68.6         | 44         | 37.9         | 39         | 30.7         | -               | -        |
| Grade 6               | 31         | 30.2         | 19         | 19.0         | 12         | 11.2         | -               | -        |
| Grade 7               | 4          | 4.0          | 2          | 2.0          | 2          | 2.0          | -               | -        |
| Executive             | 3          | 3.0          | 2          | 2.0          | 1          | 1.0          | -               | -        |
| <b>Total</b>          | <b>247</b> | <b>220.7</b> | <b>131</b> | <b>120.1</b> | <b>116</b> | <b>100.6</b> | <b>-</b>        | <b>-</b> |

\* Headcount

Note:

- (i) The table discloses the headcount and full-time staff equivalent (FTE) of all active employees of DPS employed in the last full pay period in June of the current reporting period, and in the last full pay period in June of the previous reporting period (2024).
- (ii) Headcount means a person employed who has attended work and been paid during the last full pay period in June of the relevant year.
- (iii) FTE means full-time equivalent and a standard unit of measurement which is calculated by dividing the number of hours an employee has been paid by the number of ordinary hours a full-time employee would work (76 hours) per fortnight.
- (iv) Excludes employees on leave without pay, employees on secondment paid by an external third party and external contractors/consultants.

## Executive officer disclosure

The following table discloses the annualised total salary for senior employees of the Department of Parliamentary Services, categorised by classification. The salary amount is reported as the full-time annualised salary.

| Income band (salary) | Executives | Senior Technical Specialists (STS) |
|----------------------|------------|------------------------------------|
| <\$160,000           |            |                                    |
| \$160,000–\$179,999  |            |                                    |
| \$180,000–\$199,999  |            |                                    |
| \$200,000–\$219,999  |            | 1                                  |
| \$220,000–\$239,999  |            |                                    |
| \$240,000–\$259,999  | 1          | 4                                  |
| \$260,000–\$279,999  |            |                                    |
| \$280,000–\$299,999  |            |                                    |
| \$300,000–\$319,999  | 1          |                                    |
| \$320,000–\$339,999  |            |                                    |
| \$340,000–\$359,999  |            |                                    |
| \$360,000–\$379,999  |            |                                    |
| \$380,000–\$399,999  |            |                                    |
| \$400,000–\$419,999  | 1          |                                    |
| \$420,000–\$439,999  |            |                                    |
| \$440,000–\$459,999  |            |                                    |
| \$460,000–\$479,999  |            |                                    |
| \$480,000–\$499,999  |            |                                    |
| <b>Total</b>         | <b>3</b>   | <b>5</b>                           |

Note:

- (i) The salaries reported are for the full financial year, at a 1-FTE rate, and exclude superannuation.
- (ii) Executive refers to an employee who occupied an executive position and received payment at the executive income band level during the last full pay period in June 2025. This includes employees who may hold ongoing or fixed-term contracts and were actively employed and paid as an executive during that period.
- (iii) Senior Technical Specialist (STS) refers to an employee classified as a Senior Technical Specialist paid more than the maximum Grade 6 remuneration amount included in the *Parliamentary Officers' (Non-Executive Staff – Victoria) Single Enterprise Agreement*. STS employees included in this disclosure are those who attended work and received payment during the last full pay period in June 2025.

Electorate Officers  
Details of employment levels in June of 2025 and 2024

June 2025

| All employees   |         |       | Ongoing    |            |       | Fixed term and casual |      |
|-----------------|---------|-------|------------|------------|-------|-----------------------|------|
|                 | Number* | FTE   | Full-time* | Part-time* | FTE   | Number*               | FTE  |
| Gender          |         |       |            |            |       |                       |      |
| Men             | 225     | 141.5 | 63         | 82         | 112.1 | 80                    | 29.4 |
| Women           | 350     | 213.9 | 69         | 175        | 175.1 | 106                   | 38.8 |
| Self-described  | 6       | 4.2   | 1          | 3          | 3.6   | 2                     | 0.6  |
| Total           | 581     | 359.6 | 133        | 260        | 290.8 | 188                   | 68.8 |
| Age             |         |       |            |            |       |                       |      |
| 15–24           | 149     | 70.9  | 14         | 60         | 46.3  | 75                    | 24.6 |
| 25–34           | 153     | 104.1 | 36         | 67         | 80.3  | 50                    | 23.8 |
| 35–44           | 77      | 56.4  | 26         | 34         | 50.1  | 17                    | 6.3  |
| 45–54           | 82      | 57.1  | 25         | 40         | 51.1  | 17                    | 6.0  |
| 55–64           | 68      | 44.4  | 23         | 33         | 41.3  | 12                    | 3.1  |
| 65+             | 52      | 26.7  | 9          | 26         | 21.7  | 17                    | 5.0  |
| Total           | 581     | 359.6 | 133        | 260        | 290.8 | 188                   | 68.8 |
| Classification  |         |       |            |            |       |                       |      |
| Grade 1         | 202     | 76.9  | 5          | 31         | 22.6  | 166                   | 54.3 |
| Grade 2         | 255     | 173.6 | 49         | 191        | 163.7 | 15                    | 9.9  |
| Grade 3         | 124     | 109.1 | 79         | 38         | 104.5 | 7                     | 4.6  |
| Total Employees | 581     | 359.6 | 133        | 260        | 290.8 | 188                   | 68.8 |

\* Headcount

## June 2024

|                        | All employees |              | Ongoing    |            |              | Fixed term and casual |             |
|------------------------|---------------|--------------|------------|------------|--------------|-----------------------|-------------|
|                        | Number*       | FTE          | Full-time* | Part-time* | FTE          | Number*               | FTE         |
| <b>Gender</b>          |               |              |            |            |              |                       |             |
| Men                    | 212           | 136.1        | 57         | 82         | 107.8        | 73                    | 28.3        |
| Women                  | 352           | 219.7        | 72         | 175        | 177.8        | 105                   | 41.8        |
| Self-described         | 4             | 3.5          | -          | 3          | 2.6          | 1                     | 0.9         |
| <b>Total</b>           | <b>568</b>    | <b>359.3</b> | <b>129</b> | <b>260</b> | <b>288.3</b> | <b>179</b>            | <b>71.0</b> |
| <b>Age</b>             |               |              |            |            |              |                       |             |
| 15–24                  | 152           | 81.1         | 14         | 78         | 56.5         | 60                    | 24.7        |
| 25–34                  | 137           | 93.8         | 41         | 51         | 75.2         | 45                    | 18.7        |
| 35–44                  | 85            | 59.2         | 24         | 35         | 47.8         | 26                    | 11.4        |
| 45–54                  | 75            | 55.8         | 24         | 37         | 50.8         | 14                    | 5.0         |
| 55–64                  | 73            | 47.0         | 21         | 36         | 41.5         | 16                    | 5.5         |
| 65+                    | 46            | 22.4         | 5          | 23         | 16.7         | 18                    | 5.7         |
| <b>Total</b>           | <b>568</b>    | <b>359.3</b> | <b>129</b> | <b>260</b> | <b>288.3</b> | <b>179</b>            | <b>71.0</b> |
| <b>Classification</b>  |               |              |            |            |              |                       |             |
| Grade 1                | 185           | 73.8         | 2          | 29         | 22.4         | 154                   | 51.4        |
| Grade 2                | 263           | 177.9        | 55         | 193        | 167.2        | 15                    | 10.7        |
| Grade 3                | 120           | 107.6        | 72         | 38         | 98.7         | 10                    | 8.9         |
| <b>Total Employees</b> | <b>568</b>    | <b>359.3</b> | <b>129</b> | <b>260</b> | <b>288.3</b> | <b>179</b>            | <b>71.0</b> |

\* Headcount

Note:

- (i) The table discloses the headcount and full-time staff equivalent (FTE) of all electorate officers employed in the last full pay period in June of the current reporting period, and in the last full pay period in June of the previous reporting period (2024).
- (ii) Headcount means a person employed who has attended work and been paid during the last full pay period in June of the relevant year.
- (iii) FTE means full-time equivalent and a standard unit of measurement which is calculated by dividing the number of hours an employee has been paid by the number of ordinary hours a full-time employee would work (76 hours) per fortnight.
- (iv) Excludes employees on leave without pay, employees on secondment paid by an external third party and external contractors/consultants.

## Electorate officers

## Employee classification by gender

June 2025

| All employees         |            |              | Gender     |              |            |              |                 |            |
|-----------------------|------------|--------------|------------|--------------|------------|--------------|-----------------|------------|
|                       | Number*    | FTE          | Men*       | FTE          | Women*     | FTE          | Self-described* | FTE        |
| <b>Classification</b> |            |              |            |              |            |              |                 |            |
| Grade 1               | 202        | 76.9         | 89         | 35.6         | 112        | 41.1         | 1               | 0.2        |
| Grade 2               | 205        | 173.6        | 84         | 58.2         | 166        | 111.4        | 5               | 4.0        |
| Grade 3               | 124        | 109.1        | 52         | 47.7         | 72         | 61.4         | -               | -          |
| <b>Total</b>          | <b>581</b> | <b>359.6</b> | <b>225</b> | <b>141.5</b> | <b>350</b> | <b>213.9</b> | <b>6</b>        | <b>4.2</b> |

June 2024

| All employees         |            |              | Gender     |              |            |              |                 |            |
|-----------------------|------------|--------------|------------|--------------|------------|--------------|-----------------|------------|
|                       | Number*    | FTE          | Men*       | FTE          | Women*     | FTE          | Self-described* | FTE        |
| <b>Classification</b> |            |              |            |              |            |              |                 |            |
| Grade 1               | 185        | 73.8         | 79         | 30.7         | 105        | 42.3         | 1               | 0.9        |
| Grade 2               | 262        | 177.8        | 88         | 62.6         | 172        | 112.6        | 3               | 2.6        |
| Grade 3               | 120        | 107.6        | 45         | 42.9         | 75         | 64.8         | -               | -          |
| <b>Total</b>          | <b>568</b> | <b>359.3</b> | <b>212</b> | <b>136.1</b> | <b>352</b> | <b>219.7</b> | <b>4</b>        | <b>3.5</b> |

\* Headcount

Note:

- (i) The tables disclose the headcount and full-time staff equivalent (FTE) of all electorate officers employed in the last full pay period in June of the current reporting period, and in the last full pay period in June of the previous reporting period (2024).
- (ii) Headcount means a person employed who has attended work and been paid during the last full pay period in June of the relevant year.
- (iii) FTE means full-time equivalent and a standard unit of measurement which is calculated by dividing the number of hours an employee has been paid by the number of ordinary hours a full-time employee would work (76 hours) per fortnight.
- (iv) Excludes employees on leave without pay, employees on secondment paid by an external third party and external contractors/consultants.

# Other Disclosures

## Consultancy expenditure

### Details of consultancies valued at \$10,000 and over

Parliament of Victoria engaged six consultancies in 2024–25 where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred in relation to these consultancies is \$507,314 (excluding GST). Details of individual consultancies are outlined below.

| Consultant name                                          | Brief summary of project                                                                                                                                                 | Start date | End date   | Total approved project fee (excluding GST) | Expenditure 2024–25 (excluding GST) | Future expenditure (excluding GST) |
|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|--------------------------------------------|-------------------------------------|------------------------------------|
| ANIC Business Services                                   | Services to Parliament Audit Committee – Independent member and Chair                                                                                                    | Nov 2024   | April 2026 | \$70,000                                   | \$40,000                            | \$30,000                           |
| Arup Australia Pty Ltd                                   | Engineering Building Services Consultant                                                                                                                                 | June 2024  | June 2026  | \$271,094                                  | \$195,873                           | \$45,007                           |
| Bendelta Pty Ltd                                         | Performance review                                                                                                                                                       | July 2024  | July 2024  | \$29,530                                   | \$29,530                            | \$0                                |
| Parnell's Barristers Pty Ltd                             | Specialist legal advice on legislation introduced into the Parliament – Scrutiny of Acts and Regulations Committee                                                       | July 2024  | Oct 2024   | \$42,000                                   | \$42,000                            | \$0                                |
| Professor Jeremy Gans                                    | Specialist legal advice on the scrutiny of human rights in bills and subordinate legislation introduced into the Parliament – Scrutiny of Acts and Regulations Committee | July 2023  | Aug 2025   | \$499,957                                  | \$153,211                           | \$203,213                          |
| The Trustee for B&H Unit Trust T/A Greens List Barrister | Specialist legal advice on legislation introduced into the Parliament – Scrutiny of Acts and Regulations Committee                                                       | Oct 2024   | June 2025  | \$46,700                                   | \$46,700                            | \$0                                |

### Details of consultancies less than \$10,000

| No. of consultancies |
|----------------------|
| Nil to report        |

## Reviews and studies expenditure

| Details of review or study |
|----------------------------|
| Nil to report              |

## Information and communication technology expenditure

For the 2024–25 reporting period, DPS had a total ICT expenditure of \$18,595,679.99, with the details shown below.

| All operational ICT expenditure | ICT expenditure related to projects to create or enhance ICT capabilities |                         |                     |
|---------------------------------|---------------------------------------------------------------------------|-------------------------|---------------------|
| Business As Usual (BAU) ICT     | Total non-BAU ICT Expenditure                                             | Operational expenditure | Capital expenditure |
| \$15,511,225.93                 | \$3,084,454.06                                                            | \$603,383.06            | \$2,481,087.10      |

## Disclosure of emergency procurement

| Activation of emergency procurement |
|-------------------------------------|
| Nil to report                       |

## Disclosure of procurement complaints

| Procurement complaints received |
|---------------------------------|
| Nil to report                   |

## Disclosure of major contracts

### Details of contracts greater than \$10 million

| Contract awarded |
|------------------|
| Nil to report    |

## Compliance with other legislation

### Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019

In accordance with section 7E(22) of the *Parliamentary Salaries, Allowances and Superannuation Act 1968* (Vic) the Clerk of the relevant House of the Parliament must include in the annual report of the Parliament the prescribed details in respect of separation payments.

|                                                                                                       | Clerk of the<br>Legislative<br>Assembly | Clerk of the<br>Legislative<br>Council |
|-------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------|
| The number of members who received a separation payment                                               | 2                                       | 1                                      |
| The number of determinations made under section 7E (8) of the <i>PSAS Act</i>                         | 0                                       | 0                                      |
| The number of former members who have not complied with a request under 7E (9) of the <i>PSAS Act</i> | 0                                       | 0                                      |

In accordance with section 9J of the *Parliamentary Salaries, Allowances and Superannuation Act 1968* (Vic) the relevant Officer must include in the annual report of the Parliament the prescribed details in respect of –

- (a) Claims and determinations in respect of work-related parliamentary allowances or under the Budget and expense allowances (if any) and electorate allowances and the motor vehicle allowance (if claimed) lodged with the relevant Officer by members during the year.

| Category                                      | Total amount paid during the financial year |
|-----------------------------------------------|---------------------------------------------|
| Electorate Allowance                          | \$6,302,979.28                              |
| Expense Allowance                             | \$817,672.71                                |
| Motor Vehicle Allowance                       | \$1,149,138.66                              |
| Parliamentary Accommodation Sitting Allowance | \$803,870.38                                |
| Travel Allowance                              | \$600,728.11                                |
| Commercial Transport Allowance                | \$49,947.44                                 |
| International Travel Allowance                | \$403,383.83                                |
| The Budget                                    | \$14,939,392.14                             |
| <b>Total</b>                                  | <b>\$25,067,112.55</b>                      |

|                                                               | Clerk of the<br>Legislative Assembly | Clerk of the<br>Legislative Council | Secretary, Department of<br>Parliamentary Services |
|---------------------------------------------------------------|--------------------------------------|-------------------------------------|----------------------------------------------------|
| Total number of determinations made during the financial year | 541                                  | 297                                 | 16,702                                             |

- (b) Members who have submitted claims for a travel allowance exceeding 68 nights for the year and documentation provided in support.

| Member name       | Explanation                                                                                                                                                                                  |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Chris Crewther MP | Overnight stays related to parliamentary sittings (especially with additional Opposition Whip responsibilities), meetings and hearings of parliamentary committees, and electorate business. |
| Wayne Farnham MP  | Overnight stays related to parliamentary sittings, parliamentary committee meetings, and travel for electorate business.                                                                     |
| Sam Groth MP      | Overnight stays related to parliamentary sittings and shadow portfolio responsibilities.                                                                                                     |
| Michael Galea MLC | Overnight stays related to parliamentary sittings and a member of three parliamentary committees.                                                                                            |
| Renee Heath MLC   | Overnight stays related to parliamentary sittings, a member of a parliamentary committee and visits to locations within my electorate.                                                       |
| Bev McArthur MLC  | Overnight stays related to parliamentary sittings and a member of two parliamentary committees.                                                                                              |

- (c) The number of instances in which members have not complied with a request made by the relevant Officer under section 9F of the *PSAS Act* during the financial year.

| Number of instances |
|---------------------|
| 2                   |

# Environmental reporting

Parliament of Victoria is committed to enhancing the environmental sustainability of its activities and operations. The parliamentary departments are building their capacity to assess climate-related risks and opportunities, manage environmental impacts, and improve performance and reporting. The parliamentary departments are establishing procedures to identify the environmental impacts of their operations and improve the monitoring and measuring of key environmental performance indicators.

Existing priorities include:

- reducing greenhouse gas emissions from our operations;
- minimising waste while maximising the reuse and recycling of resources in procurement processes;
- ensuring that capital works projects integrate environmentally sustainable principles in design, construction and operation; and
- encouraging behavioural changes among staff to reduce environmental impacts.

## Greenhouse gas emissions

| Indicator                                                                                                                              | 2024–25  | 2023–24  |
|----------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| Total reported greenhouse gas emissions (tCO <sub>2</sub> -e)                                                                          | 2,600.39 | 2,394.14 |
| Total Scope 1 (direct) greenhouse gas emissions (tCO <sub>2</sub> -e)                                                                  | 109.67   | 96.09    |
| Total Scope 2 (indirect electricity) greenhouse gas emissions (tCO <sub>2</sub> -e)                                                    | 2,395.76 | 2,233.83 |
| Total Scope 3 (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal (tCO <sub>2</sub> -e) | 94.96    | 64.22    |

Note:

- (i) Scope 1 emissions, direct emissions, come from sources within the Parliamentary precincts, owned or controlled by Parliament and as a result of Parliament’s activities. Included in Scope 1 emissions are emissions from stationary combustion of gaseous fuels (natural gas distributed in a pipeline) in the Parliamentary precincts (Parliament House and grounds and 55 St Andrews Place, East Melbourne) as well as emissions from Department of Parliamentary Services’ operational vehicles.
- (ii) Scope 2 indirect emissions result from the generation of purchased electricity from the electricity grid. Scope 2 emissions reported above include total emissions from electricity usage in the Parliamentary precincts (Parliament House and grounds and 55 St Andrews Place, East Melbourne).
- (iii) Scope 3 emissions are emissions associated with waste disposal and commercial air travel.
- (iv) Tonnes of carbon dioxide equivalent (tCO<sub>2</sub>-e) is a metric measure used to convert emissions from other greenhouse gases to the amount of carbon dioxide with the equivalent global warming potential.

## Reporting boundary for environmental data

Included in this section are the operations and activities within the Parliamentary precincts or performed by the staff of the Department of Parliamentary Services, unless otherwise specified.

## Greenhouse gas emission sources

The Parliamentary precincts’ greenhouse gas emissions are broken down into emissions ‘scopes’ depending on the source of the greenhouse gas emission. Scope 1 emissions are released to the atmosphere as a direct result of an activity and from sources owned or controlled by an organisation. Scope 2 emissions are released to the atmosphere from the indirect consumption of an energy commodity. Scope 3 emissions are indirect emissions generated in the wider economy as a consequence of an organisation’s activities, however they are physically produced by the activities of another business.

## Electricity production and consumption

| Indicator                                                                                               | 2024–25  | 2023–24  | 2022–23  |
|---------------------------------------------------------------------------------------------------------|----------|----------|----------|
| Total electricity consumption (MWh)                                                                     | 3,111.38 | 2,827.62 | 2,935.78 |
| Parliament House and grounds                                                                            | 2,149.86 | 2,105.19 | 2,123.51 |
| 55 St Andrews Place, East Melbourne*                                                                    | 961.52   | 722.43   | 812.27   |
| On-site installed generation capacity from diesel backup generators (MW)                                | 0.225    | 0.225    | 0.225    |
| Reported (indirect) Scope 2 greenhouse gas emissions from electricity consumption (tCO <sub>2</sub> -e) | 2,395.76 | 2,233.83 | 2,495.41 |

\* Parliament of Victoria does not occupy the entire building at 55 St Andrews Place; however, the reported usage is for the component attributable to Parliament of Victoria.

Note:

- (i) All electricity consumed is purchased through the State of Victoria's Purchase contract with a sole electricity retailer.
- (ii) The emission factors for estimating Scope 2 greenhouse gas emissions from electricity were revised by the Department of Climate Change, Energy, the Environment and Water between the reporting periods to include renewable generation data and reflect a reduced quantity of CO<sub>2</sub> emitted per kWh.
- (iii) The reported (indirect) Scope 2 greenhouse gas emissions for 2023–24 have been restated in this report to correct an error in the emission factor applied in the previous year's calculation.
- (iv) Parliament has two on-site installed non-renewable diesel backup generators with a combined generation capacity of 0.225MW. The backup generators have only been used in a testing environment during the disclosure periods 2022–23 to 2024–25.
- (v) Installed generation capacity is not included in the Scope 2 greenhouse gas emissions.
- (vi) Tonnes of carbon dioxide equivalent (tCO<sub>2</sub>-e) is a metric measure used to convert emissions from other greenhouse gases to the amount of carbon dioxide with the equivalent global warming potential.

## Stationary fuel use

| Indicator                                                                                                 | 2024–25   | 2023–24   | 2022–23   |
|-----------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|
| Total fuel usage in buildings (MJ)                                                                        | 2,005,986 | 1,698,694 | 1,926,785 |
| Parliament House and grounds                                                                              | 795,086   | 735,514   | 605,742   |
| 55 St Andrews Place, East Melbourne*                                                                      | 1,210,900 | 963,180   | 1,321,043 |
| Reported (direct) Scope 1 greenhouse gas emissions from stationary fuel consumption (tCO <sub>2</sub> -e) | 103.37    | 87.53     | 99.29     |

\* Parliament of Victoria does not occupy the entire building at 55 St Andrews Place; however, the reported usage is for the component attributable to Parliament of Victoria.

Note:

- (i) All stationary fuel used is natural gas distributed in a pipeline.
- (ii) Parliament's solar hot water system is contributing to a reduced reliance on gas.
- (iii) Tonnes of carbon dioxide equivalent (tCO<sub>2</sub>-e) is a metric measure used to convert emissions from other greenhouse gases to the amount of carbon dioxide with the equivalent global warming potential.

## Transportation

| Indicator                                                                                   | 2024–25 | 2023–24 | 2022–23 |
|---------------------------------------------------------------------------------------------|---------|---------|---------|
| Total energy used by fleet vehicles (MJ)                                                    | 91,588  | 124,917 | 150,737 |
| Diesel                                                                                      | 41,659  | 42,401  | 45,499  |
| Unleaded petrol                                                                             | -       | 5,563   | 47,495  |
| Hybrid                                                                                      | 49,776  | 76,805  | 57,743  |
| Electricity                                                                                 | 153     | 148     | -       |
| Number and proportion of fleet vehicles                                                     | 4       | 4       | 4       |
| Diesel (25%)                                                                                | 1       | 1       | 1       |
| Unleaded petrol                                                                             | 0       | 0       | 1       |
| Hybrid (50%)                                                                                | 2       | 2       | 2       |
| Electric ZEV (25%)                                                                          | 1       | 1       | 0       |
| Reported (direct) Scope 1 greenhouse gas emissions from vehicle fleet (tCO <sub>2</sub> -e) | 6.30    | 8.56    | 10.32   |
| Diesel                                                                                      | 2.93    | 2.99    | 3.20    |
| Unleaded petrol                                                                             | -       | 0.38    | 3.21    |
| Hybrid                                                                                      | 3.37    | 5.19    | 3.91    |
| Total distance travelled by fleet vehicles (km)                                             | 47,594  | 61,840  | 56,222  |
| Diesel                                                                                      | 11,895  | 12,498  | 11,572  |
| Unleaded petrol                                                                             | -       | 1,628   | 14,864  |
| Hybrid                                                                                      | 26,620  | 40,960  | 29,786  |
| Electric                                                                                    | 9,079   | 6,754   | -       |
| Greenhouse gas emissions from fleet vehicles per 1000km (tCO <sub>2</sub> -e)               | 0.13    | 0.14    | 0.18    |

Note:

- (i) The number of fleet vehicles are as at 30 June of the relevant reporting period.
- (ii) Department of Parliamentary Services' fleet comprises four operational vehicles to maintain the buildings and grounds and to service 128 electorate offices around Victoria. All vehicles are passenger vehicles.
- (iii) As the electric vehicle is mainly charged at the department's premises using electricity from the grid, to avoid double counting the energy used for charging the ZEV is reported under Electricity production and consumption in the table on page 52. Where the electric vehicle has been charged at external facilities it is reported in this table.
- (iv) Data is obtained from fuel purchase records, charging records and vehicle log sheets. Vehicle travel data excludes hire car usage from the DTF SSP vehicle pool.
- (v) Tonnes of carbon dioxide equivalent (tCO<sub>2</sub>-e) is a metric measure used to convert emissions from other greenhouse gases to the amount of carbon dioxide with the equivalent global warming potential.

Commercial air travel

| Indicator                                                                                  | 2024–25 | 2023–24 | 2022–23 |
|--------------------------------------------------------------------------------------------|---------|---------|---------|
| Total distance travelled by commercial air travel (km)                                     | 21,578  | 87,590  | 43,628  |
| Reported Scope 3 greenhouse gas emissions from commercial air travel (tCO <sub>2</sub> -e) | 1.89    | 6.46    | 4.75    |

Note:

(i) Air travel covers Department of Parliamentary Services staff. The International Civil Aviation Organization’s Carbon Emissions Calculator has been used to estimate emissions from each route travelled.

Water consumption

| Indicator                             | 2024–25 | 2023–24 | 2022–23 |
|---------------------------------------|---------|---------|---------|
| Total mains water consumption (kL)    | 13,019  | 16,155  | 14,783  |
| Mains water usage (kL)                |         |         |         |
| Parliament House and grounds          | 11,418* | 14,190* | 13,300  |
| 55 St Andrews Place, East Melbourne** | 1,601   | 1,965   | 1,483   |

\* Reliable data for mains water consumption for Parliament House and grounds has not been provided by the supplier since May 2024. Therefore, the reported usage figures are based on estimates from prior period usage and manual meter readings.

\*\* Parliament of Victoria does not occupy the entire building at 55 St Andrews Place; however, the reported usage is for the component attributable to Parliament of Victoria.

Note:

(i) Rain water is collected on the Parliamentary precincts and used in the Parliament House gardens. A total of 89,295 litres of rain water was collected in the 2024–25 reporting period.

(ii) Parliament House is a public building where water is consumed not only by staff of the parliamentary departments.

Paper

| Indicator                                                  | 2024–25 | 2023–24 | 2022–23 |
|------------------------------------------------------------|---------|---------|---------|
| Total units of A4 equivalent copy paper used (reams)       | 235     | 212     | 309     |
| Units of A4 equivalent copy paper used per FTE (reams/FTE) | 1.00    | 0.96    | 1.48    |
| Percentage of recycled content in copy paper purchased     | 100%    | 100%    | 100%    |

Note:

(i) Paper use covers Department of Parliamentary Services staff working at Parliament House and grounds and at 55 St Andrews Place, East Melbourne.

(ii) The methodology for calculating paper usage per employee was revised in 2024–25 to improve accuracy. As a result, figures may not be directly comparable with those published in prior years.

## Waste disposal

The parliamentary departments encourage positive environmental behaviours aimed at reducing waste, recycling materials and reusing our assets as much as possible before replacing them. Work practices are now significantly less reliant on paper. All buildings in the Parliamentary precincts have waste-sorting capabilities to different streams: co-mingled recycling, paper and cardboard as well as organic waste.

By switching to environmentally friendly food and drink packaging in the retail outlets in Parliament House much waste is diverted from landfill. Scrap metal, e-waste, secure documents and printer toner cartridges are also collected on precincts and disposed of separate

to the general waste. Some green waste from the parliamentary gardens is managed within the organisational boundary by mulching. Spent coffee granules from our retail outlets are transported to Melbourne Zoo.

DPS' Property Services team manages the disposal of surplus portable and attractive items in line with a Portable and Attractive Items Policy, approved in April 2024. The policy provides a pathway for surplus items to be offered for reallocation to members and then for use in the parliamentary workplace. Items that cannot be reused internally are donated to a circular economy enterprise, delivering economic, social and environmental benefits. In the 2024–25 reporting period, 71 tonnes of surplus furniture and equipment were diverted from landfill through this program.

| Indicator                                                                              | 2024–25 | 2023–24 |
|----------------------------------------------------------------------------------------|---------|---------|
| Total units of waste disposed of (kg)                                                  | 109,025 | 61,071  |
| Landfill                                                                               |         |         |
| Parliament House and grounds                                                           | 52,539* | 33,713  |
| 55 St Andrews Place, East Melbourne**                                                  | 5,630   | 2,385   |
| Recycling – comingled                                                                  |         |         |
| Parliament House and grounds                                                           | 4,645*  | 8,448   |
| 55 St Andrews Place, East Melbourne                                                    | 6,730   | 1,381   |
| Recycling – paper and cardboard                                                        |         |         |
| Parliament House and grounds                                                           | 14,301* | 2,964   |
| 55 St Andrews Place, East Melbourne                                                    | 17,274  | 3,721   |
| Recycling – organics                                                                   |         |         |
| Parliament House and grounds                                                           | 6,717   | 6,844   |
| 55 St Andrews Place, East Melbourne                                                    | 1,189   | 1,615   |
| Recycling rate percentage                                                              | 47%     | 41%     |
| Scope 3 greenhouse gas emissions from waste disposed to landfill (tCO <sub>2</sub> -e) | 93.07   | 57.76   |

\* The waste management service provider for Parliament House transitioned to a new data recording system during the 2024–25 reporting period. As such, the reported waste data reflects a combination of actual recorded weights and volume-to-mass conversions based on internally applied typical density values.

\*\* Parliament of Victoria does not occupy the entire building at 55 St Andrews Place; however, the reported usage is for the component attributable to Parliament of Victoria.

Note:

- (i) Parliament House is a public building where waste disposed of is not only a result of the activities of the parliamentary departments.
- (ii) Waste from 23, 33, 41 and 55 St Andrews Place in the Treasury precinct is collated for collection, with periodic waste audits confirming the waste disposal attributable to 55 St Andrews Place.
- (iii) The reported greenhouse gas emissions are calculated on the solid waste disposal to landfill.

# Financial Statements

## PARLIAMENT OF VICTORIA

### Financial statements and accompanying notes for the financial year ended 30 June 2025

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These financial statements cover the Parliament of Victoria as an individual entity.

The Parliament is the law-making body of the State and provides the base from which the government is formed. Its principal address is:

Parliament of Victoria  
Parliament House  
Spring Street  
Melbourne Victoria 3002

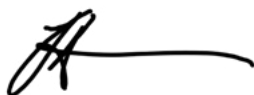
**DECLARATION IN THE FINANCIAL STATEMENTS**

The attached financial statements for the Parliament of Victoria have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer under the Financial Management Act 1994, applicable Financial Reporting Directions, Australian Accounting Standards including mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2025 and financial position of the Parliament of Victoria at 30 June 2025.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 19 September 2025.

**Trish Burrows**

Secretary, Department of Parliamentary Services  
Parliament of Victoria  
19 September 2025

**Adam Lane**

Chief Financial Officer  
Parliament of Victoria  
19 September 2025



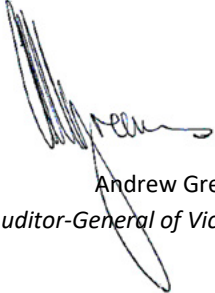
# Independent Auditor’s Report

## To the Accountable Officers of Parliament of Victoria

|                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Opinion</b>                                                         | <p>I have audited the financial report of Parliament of Victoria (Parliament) which comprises the:</p> <ul style="list-style-type: none"><li>• balance sheet as at 30 June 2025</li><li>• comprehensive operating statement for the year then ended</li><li>• statement of changes in equity for the year then ended</li><li>• cash flow statement for the year then ended</li><li>• notes to the financial statements, including material accounting policy information</li><li>• declaration in the financial statements.</li></ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of Parliament as at 30 June 2025 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards-Simplified Disclosures.</p>                  |
| <b>Basis for Opinion</b>                                               | <p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor’s Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of Parliament in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p> |
| <b>Accountable Officers’ responsibilities for the financial report</b> | <p>The Accountable Officers of Parliament are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards-Simplified Disclosures and the <i>Financial Management Act 1994</i>, and for such internal control as the Accountable Officers determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Accountable Officers are responsible for assessing the ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>                                                                                                                                                                          |

|                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Auditor's responsibilities for the audit of the financial report</b> | <p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.</p> <p>As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:</p> <ul style="list-style-type: none"> <li>• identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.</li> <li>• obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Parliament's internal control</li> <li>• evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Officers</li> <li>• conclude on the appropriateness of the Accountable Officers' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Parliament's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Parliament to cease to continue as a going concern.</li> <li>• evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.</li> </ul> <p>I communicate with the Accountable Officers regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.</p> |
|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

MELBOURNE  
25 September 2025



Andrew Greaves  
*Auditor-General of Victoria*

**Comprehensive Operating Statement  
for the financial year ended 30 June 2025**

|                                                                |          | (\$ thousand)    |           |
|----------------------------------------------------------------|----------|------------------|-----------|
|                                                                | Notes    | 2025             | 2024      |
| <b>Income from transactions</b>                                |          |                  |           |
| Output appropriations                                          | 2.2, 2.3 | 172,536          | 161,698   |
| Special appropriations                                         | 2.2, 2.3 | 49,999           | 47,339    |
| Parliament refreshment rooms & gift shop sales                 | 2.4      | 1,533            | 1,486     |
| Other income                                                   |          | 22               | 16        |
| <b>Total income from transactions</b>                          |          | <b>224,090</b>   | 210,539   |
| <b>Expenses from transactions</b>                              |          |                  |           |
| Employee expenses                                              | 3.1      | (147,871)        | (141,162) |
| Depreciation and amortisation                                  | 5.3, 5.4 | (33,028)         | (32,102)  |
| Computer, communications, rental and other costs               | 3.3      | (17,878)         | (16,785)  |
| Interest expense                                               | 7.1      | (1,306)          | (804)     |
| Parliament refreshment rooms & gift shop                       | 3.2      | (4,213)          | (3,859)   |
| Supplies and services                                          | 3.3      | (16,092)         | (15,815)  |
| <b>Total expenses from transactions</b>                        |          | <b>(220,388)</b> | (210,527) |
| <b>Net result from transactions (net operating balance)</b>    |          | <b>3,702</b>     | 12        |
| <b>Other economic flows included in net result</b>             |          |                  |           |
| Net gain / (loss) on non-financial physical assets             |          | 194              | 313       |
| Other gains / (losses) from other economic flows               |          | 26               | 65        |
| <b>Total other economic flows included in net result</b>       |          | <b>220</b>       | 378       |
| <b>Net result</b>                                              |          | <b>3,922</b>     | 390       |
| <b>Other economic flows - other comprehensive income</b>       |          |                  |           |
| <b>Items that will not be reclassified to net result</b>       |          |                  |           |
| Changes in physical asset revaluation surplus                  | 5.1.1    | 32,379           | (20,929)  |
| <b>Total other economic flows - other comprehensive income</b> |          | <b>32,379</b>    | (20,929)  |
| <b>Comprehensive result</b>                                    |          | <b>36,301</b>    | (20,539)  |

The Comprehensive Operating Statement should be read in conjunction with the accompanying notes included on pages 65 to 109.

## Parliament of Victoria

**Balance sheet  
as at 30 June 2025**

|                                                           |       | (\$ thousand)  |                |
|-----------------------------------------------------------|-------|----------------|----------------|
|                                                           | Notes | 2025           | 2024           |
| <b>Assets</b>                                             |       |                |                |
| <b>Financial assets</b>                                   |       |                |                |
| Cash and deposits                                         | 7.2   | 14             | 25             |
| Receivables                                               | 6.1   | 108,407        | 93,044         |
| <b>Total financial assets</b>                             |       | <b>108,421</b> | <b>93,069</b>  |
| <b>Non-financial assets</b>                               |       |                |                |
| Inventories - Parliament refreshment room & gift shop     |       | 91             | 81             |
| Inventories                                               |       | -              | 146            |
| Non-financial physical assets classified as held for sale |       | -              | 111            |
| Property, plant and equipment                             | 5.1   | 574,622        | 541,510        |
| Right-of-use assets                                       | 5.2   | 26,876         | 26,162         |
| Intangible assets                                         | 5.3   | 1,485          | 2,271          |
| Prepayments                                               |       | 484            | 1,173          |
| <b>Total non-financial assets</b>                         |       | <b>603,558</b> | <b>571,454</b> |
| <b>Total assets</b>                                       |       | <b>711,979</b> | <b>664,523</b> |
| <b>Liabilities</b>                                        |       |                |                |
| Bank overdraft                                            | 7.2   | -              | 1              |
| Payables                                                  | 6.2   | 14,474         | 8,832          |
| Unearned income                                           |       | 158            | 54             |
| Lease liabilities                                         | 7.1   | 28,124         | 27,020         |
| Provisions                                                | 3.1   | 18,188         | 15,924         |
| <b>Total liabilities</b>                                  |       | <b>60,944</b>  | <b>51,831</b>  |
| <b>Net assets</b>                                         |       | <b>651,035</b> | <b>612,692</b> |
| <b>Equity</b>                                             |       |                |                |
| Accumulated surplus / (deficit)                           |       | 103,264        | 99,342         |
| Physical asset revaluation surplus                        |       | 332,426        | 300,047        |
| Contributed capital                                       |       | 215,345        | 213,303        |
| <b>Net worth</b>                                          |       | <b>651,035</b> | <b>612,692</b> |

The Balance Sheet should be read in conjunction with the accompanying notes included on pages 65 to 109.

Parliament of Victoria  
Statement of Changes in Equity  
for the financial year ended 30 June 2025

|                                         | Notes    | Physical<br>asset revaluation<br>surplus | Accumulated<br>surplus | Contributions<br>by owner | Total          |
|-----------------------------------------|----------|------------------------------------------|------------------------|---------------------------|----------------|
|                                         |          |                                          |                        |                           | (\$ thousand)  |
| <b>Balance at 30 June 2023</b>          |          | <b>320,978</b>                           | <b>98,952</b>          | <b>208,036</b>            | <b>627,965</b> |
| Net result for the year                 |          | -                                        | 390                    | -                         | 390            |
| Other comprehensive income for the year | 5.1.1    | (20,931)                                 | -                      | -                         | (20,931)       |
| Additions to Net Asset Base             | 9.6, 2.3 | -                                        | -                      | 5,267                     | 5,267          |
| <b>Balance at 30 June 2024</b>          |          | <b>300,047</b>                           | <b>99,342</b>          | <b>213,303</b>            | <b>612,692</b> |
| Net result for the year                 |          | -                                        | 3,922                  | -                         | 3,922          |
| Other comprehensive income for the year | 5.1.1    | 32,379                                   | -                      | -                         | 32,379         |
| Additions to Net Asset Base             | 9.6, 2.3 | -                                        | -                      | 2,042                     | 2,042          |
| <b>Balance at 30 June 2025</b>          |          | <b>332,426</b>                           | <b>103,264</b>         | <b>215,345</b>            | <b>651,035</b> |

The Statement of Changes in Equity should be read in conjunction with the accompanying notes included on pages 65 to 109.

## Parliament of Victoria

**Cash flow Statement  
for the financial year ended 30 June 2025**

|                                                                               |       | (\$ thousand)    |                  |
|-------------------------------------------------------------------------------|-------|------------------|------------------|
|                                                                               | Notes | 2025             | 2024             |
| <b>Cash flows from operating activities</b>                                   |       |                  |                  |
| <b>Receipts</b>                                                               |       |                  |                  |
| Receipts from Government appropriations                                       |       | 207,524          | 199,734          |
| Receipts from Parliament refreshment rooms & gift shop                        |       | 1,696            | 1,843            |
| Receipts from other income                                                    |       | 23               | 16               |
| Goods and services tax recovered from the ATO                                 |       | 5,491            | 6,497            |
| <b>Total receipts</b>                                                         |       | <b>214,734</b>   | <b>208,090</b>   |
| <b>Payments</b>                                                               |       |                  |                  |
| Payments to suppliers and employees                                           |       | (181,629)        | (179,504)        |
| Payments to suppliers & employees by Parliament refreshment rooms & gift shop |       | (4,455)          | (4,038)          |
| Interest and other finance costs                                              |       | (1,306)          | (804)            |
| <b>Total payments</b>                                                         |       | <b>(187,390)</b> | <b>(184,346)</b> |
| <b>Net cash flows from / (used in) operating activities</b>                   |       | <b>27,344</b>    | <b>23,744</b>    |
| <b>Cash flows from investing activities</b>                                   |       |                  |                  |
| Purchases of non-financial physical assets                                    |       | (18,600)         | (18,919)         |
| Sales of non-financial physical assets                                        |       | 1,813            | 1,830            |
| <b>Net cash flows from / (used in) investing activities</b>                   |       | <b>(16,787)</b>  | <b>(17,089)</b>  |
| <b>Cash flows from financing activities</b>                                   |       |                  |                  |
| Owner contributions by state government                                       |       | 2,042            | 5,267            |
| Repayment of principal portion of lease liabilities                           |       | (12,610)         | (11,909)         |
| <b>Net cash flows from / (used in) financing activities</b>                   |       | <b>(10,568)</b>  | <b>(6,642)</b>   |
| <b>Net increase / (decrease) in cash and cash equivalents</b>                 |       | <b>(11)</b>      | <b>13</b>        |
| Cash and cash equivalents at beginning of financial year                      |       | 25               | 12               |
| <b>Cash and cash equivalents at end of financial year</b>                     | 7.2   | <b>14</b>        | <b>25</b>        |

The Cash flow Statement should be read in conjunction with the accompanying notes included on pages 65 to 109.

**Notes to the financial statements  
for the financial year ended 30 June 2025**

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## Parliament of Victoria

**Notes to the financial statements  
for the financial year ended 30 June 2025****NOTE 1 – ABOUT THIS REPORT**

The financial statements include all the activities of the Parliament of Victoria (Parliament). The Parliament has no controlled entities that warrant disclosure in these financial statements. Its principal address is:

Parliament of Victoria, Parliament House, Spring Street, Melbourne, Victoria 3002.

A description of the nature of its operations and its principal activities is included in the Report of Operations, which does not form part of these financial statements.

**Basis of preparation**

These financial statements are Tier 2 general purpose financial statements prepared in accordance with AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities (AASB 1060) and Financial Reporting Direction 101 Application of Tiers of Australian Accounting Standards (FRD 101).

Parliament is a Tier 2 entity in accordance with FRD 101. These financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. Parliament's prior year financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards (Tier 1). As Parliament is not a 'significant entity' as defined in FRD 101, it was required to change from Tier 1 to Tier 2 reporting effective from 1 July 2024.

These financial statements are presented in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

The accrual basis of accounting has been applied in the preparation of these financial statements whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Additions to net assets which have been designated as contributions by owners are recognised as contributed capital. Other transfers that are in the nature of contributions to or distributions by owners have also been designated as contributions by owners.

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Any revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of Australian Accounting Standards (AAS) that have significant effects on the financial statements are disclosed in the notes under the heading 'Significant judgement or estimates'.

These financial statements cover Parliament as an individual reporting entity and include all the controlled activities of Parliament. There is no entity consolidated into Parliament.

All amounts in the financial statements have been rounded to the nearest thousand dollars unless otherwise stated. Figures in the financial statements may not equate due to rounding.

**Notes to the financial statements  
for the financial year ended 30 June 2025**

**Compliance information**

These general-purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* (FMA) and applicable Australian Accounting Standards (AASs) which include Interpretations, issued by the Australian Accounting Standards Board (AASB).

Where appropriate, those AAS paragraphs applicable to not-for-profit entities have been applied.

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

## Parliament of Victoria

**Notes to the financial statements  
for the financial year ended 30 June 2025**

## NOTE 2 – FUNDING DELIVERY OF OUR SERVICE

### Introduction

The Parliament's functions may be broadly described as legislative, financial and representational. It authorises expenditure, debates Government policy and scrutinises Government administration. The Parliament of Victoria is predominantly funded by accrual based Parliamentary appropriations for the provision of outputs that are further described in Note 4.

### Structure

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| 2.2 | Appropriations                                                             | 67 |
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### 2.1 Summary of key income that funds the delivery of our services

|                                          |          | (\$ thousand) |         |
|------------------------------------------|----------|---------------|---------|
|                                          | Notes    | 2025          | 2024    |
| Output appropriations                    | 2.2, 2.3 | 172,536       | 161,698 |
| Special appropriations                   | 2.2, 2.3 | 49,999        | 47,339  |
| Parliament refreshment rooms & gift shop | 2.4      | 1,533         | 1,486   |

Revenue and income that fund delivery of the Parliament's services are accounted for consistently with the requirements of the relevant accounting standards disclosed in the following notes.

### 2.2 Appropriations

Once annual Parliamentary appropriations are applied by the Treasurer, they become controlled by the Parliament and are recognised as income when applied to the purposes defined under the relevant Appropriations Act. Appropriations income is recognised in accordance with AASB 1058 *Income of Not-for-Profit Entities*.

#### Output appropriations

Income from the outputs Parliament provides is recognised when those outputs have been delivered and the Treasurer has certified delivery of those outputs in accordance with specified performance criteria.

#### Special appropriations

In accordance with the relevant Act, income related to special appropriations is recognised when the amount appropriated for that purpose is due and payable by the Parliament.

Parliament of Victoria

Notes to the financial statements  
for the financial year ended 30 June 2025

## NOTE 2 – FUNDING DELIVERY OF OUR SERVICE (Cont)

### 2.3 Summary of compliance with annual Parliamentary and special appropriations

The following table discloses the details of the various annual Parliamentary appropriations received by the Parliament for the year. In accordance with accrual output-based management procedures 'provision for outputs' and 'additions to net assets' are disclosed as 'controlled' activities of the Parliament.

|                                 | Appropriation Act    |                        | Financial Management Act 1994 |              | (\$ thousand)                 |              |
|---------------------------------|----------------------|------------------------|-------------------------------|--------------|-------------------------------|--------------|
|                                 | Annual Appropriation | Advance from Treasurer | Section 29                    | Section 32   | Total Parliamentary Authority | Variance (a) |
| <b>2025</b>                     |                      |                        |                               |              |                               |              |
| <b>Controlled</b>               |                      |                        |                               |              |                               |              |
| Provision for outputs           | 164,563              | 9,776                  | 100                           | 5,012        | 179,451                       | 6,915        |
| Additions to net assets (ATNAB) | 3,560                | -                      | -                             | 114          | 3,674                         | 1,632        |
| <b>Total</b>                    | <b>168,123</b>       | <b>9,776</b>           | <b>100</b>                    | <b>5,126</b> | <b>183,125</b>                | <b>8,547</b> |
| <b>2024</b>                     |                      |                        |                               |              |                               |              |
| <b>Controlled</b>               |                      |                        |                               |              |                               |              |
| Provision for outputs           | 158,864              | 9,074                  | 80                            | -            | 168,018                       | 6,320        |
| Additions to net assets (ATNAB) | 4,470                | -                      | -                             | 916          | 5,386                         | 119          |
| <b>Total</b>                    | <b>163,334</b>       | <b>9,074</b>           | <b>80</b>                     | <b>916</b>   | <b>173,404</b>                | <b>6,439</b> |

(a) The current year output variance represents the carryover of unapplied current year appropriation to the next financial year, in anticipation of the approval by the Treasurer under Section 32 (1), of the *Financial Management Act 1994*.

## Parliament of Victoria

Notes to the financial statements  
for the financial year ended 30 June 2025**NOTE 2 – FUNDING DELIVERY OF OUR SERVICE (Cont)****2.3 Summary of compliance with annual Parliamentary and special appropriations (cont)****Special appropriations**

The following table discloses the details of compliance with special appropriations:

|                                                        |                                       | (\$ thousand) |               |
|--------------------------------------------------------|---------------------------------------|---------------|---------------|
| Appropriations applied                                 |                                       | 2025          | 2024          |
| Authority                                              | Purpose                               |               |               |
| Audit Act No. 2 of 1994                                | Audit of the Auditor-General's Office | 40            | 43            |
| Constitution Act No. 8750 - Clerk of the Parliaments   | Salaries                              | 2             | 2             |
| Constitution Act No. 8750 - Legislative Assembly       | Salaries and expenses of the Assembly | 550           | 550           |
| Constitution Act No. 8750 - Legislative Council        | Salaries and expenses of the Council  | 200           | 200           |
| Parliamentary Salaries and Superannuation Act No. 7723 | Salaries and allowances               | 49,207        | 46,544        |
| <b>Total special appropriations</b>                    |                                       | <b>49,999</b> | <b>47,339</b> |

**2.4 Parliament refreshment rooms & gift shop**

|                                                                        | (\$ thousand) |              |
|------------------------------------------------------------------------|---------------|--------------|
|                                                                        | 2025          | 2024         |
| Food sales                                                             | 978           | 983          |
| Beverage sales                                                         | 220           | 194          |
| Gift Shop                                                              | 36            | 39           |
| Function income                                                        | 299           | 270          |
| <b>Total revenue from parliament refreshment rooms &amp; gift shop</b> | <b>1,533</b>  | <b>1,486</b> |

The sale of goods and services included in the table above are transactions that the Parliament has determined to be classified as revenue from contracts with customers in accordance with AASB 15 *Revenue from Contracts with Customers*.

Revenue is measured based on the consideration specified in the contract with the customer. The Parliament recognises revenue when it transfers control of a good or service to the customer, i.e. when, or as, the performance obligations for the sale of goods and services to the customer are satisfied.

**Notes to the financial statements  
for the financial year ended 30 June 2025**

## NOTE 3 – THE COST OF DELIVERING SERVICES

### Introduction

This section provides an account of the expenses incurred by the Parliament in delivering services and outputs. In Note 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are recorded. Note 4 discloses aggregated information in relation to the income and expenses by output.

### Structure

|     |                                           |    |
|-----|-------------------------------------------|----|
| 3.1 | Expenses incurred in delivery of services | 70 |
| 3.2 | Parliament refreshment rooms & gift shop  | 73 |
| 3.3 | Other operating expenses                  | 73 |

### 3.1 Expenses incurred in delivery of services

|                                                       |       | (\$ thousand)  |                |
|-------------------------------------------------------|-------|----------------|----------------|
|                                                       | Notes | 2025           | 2024           |
| Employee expenses                                     | 3.1.1 | 147,871        | 141,162        |
| Parliament refreshment rooms                          | 3.2   | 4,213          | 3,859          |
| Computer, Communications, rental and other costs      | 3.3   | 17,878         | 16,785         |
| Supplies and services                                 | 3.3   | 16,092         | 15,815         |
| <b>Total expenses incurred in delivering services</b> |       | <b>186,054</b> | <b>177,621</b> |

#### 3.1.1 Employee expenses in the comprehensive operating statement

|                                                         | (\$ thousand)  |                |
|---------------------------------------------------------|----------------|----------------|
|                                                         | 2025           | 2024           |
| Defined contribution superannuation expense             | 13,796         | 12,570         |
| Defined benefit superannuation expense                  | 88             | 103            |
| Termination benefits                                    | 480            | 731            |
| Salaries and wages, annual leave and long service leave | 133,507        | 127,758        |
| <b>Total employee benefit expenses</b>                  | <b>147,871</b> | <b>141,162</b> |

## Parliament of Victoria

**Notes to the financial statements  
for the financial year ended 30 June 2025**

**NOTE 3 – THE COST OF DELIVERING SERVICES (cont)****3.1.1 Employee expenses in the comprehensive operating statement (cont)**

Employee expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums.

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period. Parliament does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead, the Department of Treasury and Finance (DTF) discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability (on behalf of the State as the sponsoring employer).

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Parliament is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy.

**3.1.2 Employee-related provisions**

Provision is made for benefits accruing to employees in respect of termination benefits, annual leave and long service leave (LSL) for services rendered to the reporting date and recorded as an expense during the period the services are delivered.

|                                                           | (\$ thousand) |               |
|-----------------------------------------------------------|---------------|---------------|
|                                                           | 2025          | 2024          |
| <b>Current provisions</b>                                 |               |               |
| Annual leave                                              | 7,083         | 6,215         |
| Long service leave                                        | 6,231         | 5,561         |
| Termination benefits                                      | -             | -             |
| On-costs                                                  | 2,771         | 2,329         |
| <b>Total current provisions for employee benefits</b>     | <b>16,085</b> | <b>14,105</b> |
| <b>Non-current provisions</b>                             |               |               |
| Long service leave                                        | 1,733         | 1,512         |
| On-costs                                                  | 370           | 307           |
| <b>Total non-current provisions for employee benefits</b> | <b>2,103</b>  | <b>1,819</b>  |
| <b>Total provisions for employee benefits</b>             | <b>18,188</b> | <b>15,924</b> |

## NOTE 3 – THE COST OF DELIVERING SERVICES (cont)

### 3.1.2 Employee benefits in the balance sheet (cont)

#### **Termination benefits and annual leave**

Liabilities for termination benefits, annual leave and its associated on-costs are recognised as part of the employee benefit provision as current liabilities, because the Parliament does not have an unconditional right to defer settlements of these liabilities.

The liability for termination benefits is recognised in the balance sheet at remuneration rates which are current at the reporting date. As the Parliament expects the liabilities to be wholly settled within 12 months of reporting date, they are measured at undiscounted amounts.

The annual leave liability is classified as a current liability and measured at the undiscounted amount expected to be paid, as the Parliament does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the Comprehensive Operating Statement as it is taken.

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

#### **Long service leave (LSL)**

Unconditional LSL is disclosed as a current liability; even where the Parliament does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

The components of this current LSL liability are measured at:

- undiscounted value – if Parliament expects to wholly settle within 12 months; or
- present value – if Parliament does not expect to wholly settle within 12 months.

Conditional LSL is disclosed as a non-current liability. There is an unconditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL is measured at present value.

Any gain or loss following revaluation of the present value of non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in bond interest rates for which it is then recognised as an 'other economic flow' in the net result.

## Parliament of Victoria

Notes to the financial statements  
for the financial year ended 30 June 2025**NOTE 3 – THE COST OF DELIVERING SERVICES (cont)****3.2 Parliament refreshment rooms**

|                                                         | (\$ thousand) |              |
|---------------------------------------------------------|---------------|--------------|
|                                                         | 2025          | 2024         |
| Cost of goods sold                                      | 900           | 760          |
| Salaries and wages, annual leave and long service leave | 3,092         | 2,809        |
| Other expenditure                                       | 221           | 290          |
| <b>Total Parliament refreshment rooms expenses</b>      | <b>4,213</b>  | <b>3,859</b> |

**Cost of sales**

When inventories are sold, the carrying amount of those inventories is recognised as an expense in the period in which the related income is recognised. The amount of any write down of inventories to net realisable value and all losses of inventories is recognised as an expense in the period the write down or loss occurs

**3.3 Other operating expenses – Computer, Communications, rental and other costs**

|                                                               | (\$ thousand) |               |
|---------------------------------------------------------------|---------------|---------------|
|                                                               | 2025          | 2024          |
| Computer software, support & equipment rental                 | 6,701         | 6,891         |
| Communications, postage and printing                          | 7,164         | 6,117         |
| Contractors and temporary staff                               | 3,875         | 3,011         |
| Property rental costs                                         | 138           | 766           |
| <b>Total computer, communications, rental and other costs</b> | <b>17,878</b> | <b>16,785</b> |

**Computer, communications, rental and other costs**

**Computer software, support & equipment rental:** These expenses include all IT related costs to support the ongoing operations of the Parliament. They are recognised as an expense in the reporting period in which they are incurred.

**Communications, postage and printing:** These expenses include all costs related to phones, printing, postage and copying. Communications, postage and printing expenses are recognised as an expense in the reporting period in which they are incurred.

**Contractors and temporary staff:** These expenses include all costs related to contract and temporary staff. Contractors and temporary staff expenses are recognised as an expense in the reporting period in which they are incurred.

**Notes to the financial statements  
for the financial year ended 30 June 2025**

## **NOTE 3 – THE COST OF DELIVERING SERVICES (cont)**

### **3.3 Other operating expenses – Computer, Communications, rental and other costs (cont)**

**Property rental costs:** are recognised on a straight-line basis and consist of:

- Short-term leases – leases with a term less than 12 months; and
- Low value leases – leases with the underlying asset's fair value (when new, regardless of the age of the asset being leased) is no more than \$10,000.

Variable lease payments are not included in the measurement of the lease liability (i.e. variable lease payments that do not depend on an index or a rate and which are not, in substance fixed) such as those based on performance or usage of the underlying asset are recognised in the Comprehensive Operating Statement in the period in which the event or condition that triggers those payments occur.

### **3.3 Other operating expenses – Supplies and Services**

|                                         | (\$ thousand) |               |
|-----------------------------------------|---------------|---------------|
|                                         | 2025          | 2024          |
| Advertising                             | 4,870         | 4,359         |
| Cleaning expenses                       | 1,316         | 1,039         |
| Electorate office expenses              | 360           | 720           |
| Maintenance contractors and consumables | 1,696         | 1,571         |
| Minor equipment purchase and repair     | 728           | 1,212         |
| Motor vehicle running costs             | 675           | 584           |
| Office expenses                         | 971           | 1,074         |
| Other operating expenses                | 366           | 344           |
| Professional services                   | 2,548         | 2,574         |
| Security                                | 722           | 757           |
| Travel and subsistence                  | 516           | 509           |
| Utilities                               | 1,324         | 1,072         |
| <b>Total supplies and services</b>      | <b>16,092</b> | <b>15,815</b> |

#### **Supplies and services**

**Supplies and services:** generally represent the day to day running costs incurred in normal operations. Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred.

## **NOTE 4 – DISAGGREGATED FINANCIAL INFORMATION BY OUTPUT**

### **Introduction**

The Parliament is predominantly funded by accrual based parliamentary appropriations for the provision of outputs. This section provides a description of the outputs delivered during the year ended 30 June 2025 along with the objectives of those outputs.

This section disaggregates revenue and income that enables the delivery of services (described in Note 2) by output and records the allocation of expenses incurred (described in Note 3) also by output, which form part of controlled balances of Parliament.

It also provides information on items administered in connection with these outputs.

### **Distinction between controlled and administered items**

The distinction between controlled and administered items is based on whether the Parliament has the ability to deploy the resources in question for its own benefit (controlled items) or whether it does so on behalf of the State (administered). The Parliament remains accountable for transactions involving administered items, but it does not recognise these items in its controlled financial statements.

### **Structure**

|                                                      |    |
|------------------------------------------------------|----|
| 4.1 Parliament outputs – Descriptions and objectives | 75 |
|------------------------------------------------------|----|

## **4.1 Parliament outputs – Descriptions and objectives**

### **Objectives**

The Parliament's functions may be broadly described as legislative, financial and representational. It authorises expenditure, debates Government policy and scrutinises Government administration.

### **Outputs**

Information about the Parliament's output activities, and the expenses, income, assets and liabilities which are reliably attributable to those output activities, is set out in the output activities schedule.

Information about expenses, incomes, assets and liabilities administered by the Parliament on behalf of the State is given in the schedule of administered expenses and revenues and the schedule of administered assets and liabilities.

## NOTE 4 – DISAGGREGATED FINANCIAL INFORMATION BY OUTPUT (cont)

### 4.1 Parliament outputs – Descriptions and objectives (cont)

A description of the Parliament of Victoria outputs performed during the year ended 30 June 2025 and the objectives of these outputs, are summarised below.

#### **Legislative Council**

##### **Objectives**

To ensure that the business of the Upper House and committees is conducted in accordance with the law, standing orders, and / or resolutions of the Parliament.

##### **Outputs**

Provision of procedural advice to Members of the Legislative Council, processing of legislation, preparation of the records of the proceedings and documentation required for the sittings of the Council, provision of assistance to parliamentary committees, provision of information relating to the proceedings of the Council and enhancement of public awareness of the Parliament.

#### **Legislative Assembly**

##### **Objectives**

To ensure that the business of the Lower House and committees is conducted in accordance with the law, standing orders, and / or resolutions of the Parliament.

##### **Outputs**

Provision of procedural advice to Members of the Legislative Assembly, processing of legislation, preparation of the records of the proceedings and documentation required for the sittings of the Assembly, provision of assistance to parliamentary committees, provision of information relating to the proceedings of the Assembly and the promotion of public awareness of Parliament.

#### **Department of Parliamentary Services**

##### **Objectives**

To provide high quality support services which enable the Parliament and State electorate offices to operate at optimum efficiency and effectiveness.

##### **Outputs**

Providing consultancy, advisory and support services in the areas of library, Hansard, education, human resources, finance, information technology (IT), maintenance, grounds and facilities along with planning, implementation and management of capital projects, for the Parliament of Victoria.

#### **Parliamentary Investigatory Committees**

##### **Objectives**

To provide quality advice, support and information services to Members and other clients.

##### **Outputs**

Inquire into matters either referred by either House or the Governor-in-Council or which may be self generated by a Committee.

**NOTE 4 – DISAGGREGATED FINANCIAL INFORMATION BY OUTPUT (cont)****Schedule A – Controlled income and expense for the year ended 30 June 2025**

|                                                             | (\$ thousand)          |                         |                                            |                                              |                     |
|-------------------------------------------------------------|------------------------|-------------------------|--------------------------------------------|----------------------------------------------|---------------------|
|                                                             | Legislative<br>Council | Legislative<br>Assembly | Department of<br>Parliamentary<br>Services | Parliamentary<br>Investigatory<br>Committees | Parliament<br>Total |
| <b>Income from transactions</b>                             |                        |                         |                                            |                                              |                     |
| Output appropriations                                       | 8,865                  | 11,814                  | 145,580                                    | 6,276                                        | 172,536             |
| Special appropriations                                      | 15,293                 | 34,706                  | -                                          | -                                            | 49,999              |
| Other income                                                | -                      | -                       | 22                                         | -                                            | 22                  |
| Parliament refreshment rooms & gift shop                    | -                      | -                       | 1,533                                      | -                                            | 1,533               |
| <b>Total income from transactions</b>                       | <b>24,158</b>          | <b>46,520</b>           | <b>147,135</b>                             | <b>6,276</b>                                 | <b>224,090</b>      |
| <b>Expenses from transactions</b>                           |                        |                         |                                            |                                              |                     |
| Employee expenses                                           | (22,409)               | (42,945)                | (78,542)                                   | (3,976)                                      | (147,871)           |
| Depreciation                                                | -                      | -                       | (33,028)                                   | -                                            | (33,028)            |
| Computer, communications, rental and other costs            | (317)                  | (266)                   | (16,367)                                   | (927)                                        | (17,878)            |
| Interest expense                                            | (65)                   | (142)                   | (1,099)                                    | -                                            | (1,306)             |
| Parliament refreshment rooms & gift shop                    | -                      | -                       | (4,213)                                    | -                                            | (4,213)             |
| Supplies & services                                         | (781)                  | (1,316)                 | (13,835)                                   | (160)                                        | (16,092)            |
| <b>Total expenses from transactions</b>                     | <b>(23,572)</b>        | <b>(44,669)</b>         | <b>(147,084)</b>                           | <b>(5,063)</b>                               | <b>(220,388)</b>    |
| <b>Net result from transactions (net operating balance)</b> | <b>586</b>             | <b>1,851</b>            | <b>52</b>                                  | <b>1,213</b>                                 | <b>3,702</b>        |

Schedule A continued over the page

Parliament of Victoria  
Notes to the financial statements  
for the financial year ended 30 June 2025

## NOTE 4 – DISAGGREGATED FINANCIAL INFORMATION BY OUTPUT (cont)

### Schedule A – Controlled income and expense for the year ended 30 June 2025 (cont)

|                                                                | (\$ thousand) |                     |                      |                                      |                                        |                  |
|----------------------------------------------------------------|---------------|---------------------|----------------------|--------------------------------------|----------------------------------------|------------------|
|                                                                |               | Legislative Council | Legislative Assembly | Department of Parliamentary Services | Parliamentary Investigatory Committees | Parliament Total |
| <b>Other economic flows included in net result</b>             |               |                     |                      |                                      |                                        |                  |
| Net gain / (loss) on non-financial physical assets             |               | -                   | -                    | 194                                  | -                                      | -                |
| Other gains / (losses) from other economic flows               |               | -                   | -                    | 26                                   | -                                      | -                |
| <b>Total other economic flows included in net result</b>       |               | -                   | -                    | <b>220</b>                           | -                                      | -                |
| <b>Net result</b>                                              |               | <b>586</b>          | <b>1,851</b>         | <b>272</b>                           | <b>1,213</b>                           | <b>3,922</b>     |
| <b>Other economic flows - other comprehensive income</b>       |               |                     |                      |                                      |                                        |                  |
| <b>Items that will not be reclassified to net result</b>       |               |                     |                      |                                      |                                        |                  |
| Changes in physical asset revaluation surplus                  |               | -                   | -                    | 32,379                               | -                                      | 32,379           |
| <b>Total other economic flows - other comprehensive income</b> |               | -                   | -                    | <b>32,279</b>                        | -                                      | <b>32,379</b>    |
| <b>Comprehensive result</b>                                    |               | <b>586</b>          | <b>1,851</b>         | <b>32,629</b>                        | <b>1,213</b>                           | <b>36,301</b>    |

The comparative Parliament controlled income and expenses for the year ended 30 June 2024 appears on the following page.

**NOTE 4 – DISAGGREGATED FINANCIAL INFORMATION BY OUTPUT (cont)****Schedule B – Controlled income and expense for the year ended 30 June 2024**

|                                                             | Legislative<br>Council <sup>(a)</sup> | Legislative<br>Assembly | Department of<br>Parliamentary<br>Services <sup>(b)</sup> | Parliamentary<br>Investigatory<br>Committees | Parliament<br>Total |
|-------------------------------------------------------------|---------------------------------------|-------------------------|-----------------------------------------------------------|----------------------------------------------|---------------------|
|                                                             | (\$ thousand)                         |                         |                                                           |                                              |                     |
| <b>Income from transactions</b>                             |                                       |                         |                                                           |                                              |                     |
| Output appropriations                                       | 8,296                                 | 11,176                  | 135,505                                                   | 6,721                                        | 161,698             |
| Special appropriations                                      | 14,461                                | 32,878                  | -                                                         | -                                            | 47,339              |
| Other income                                                | -                                     | -                       | 16                                                        | -                                            | 16                  |
| Parliament refreshment rooms & gift shop                    | -                                     | -                       | 1,486                                                     | -                                            | 1,486               |
| <b>Total income from transactions</b>                       | <b>22,757</b>                         | <b>44,054</b>           | <b>137,007</b>                                            | <b>6,721</b>                                 | <b>210,539</b>      |
| <b>Expenses from transactions</b>                           |                                       |                         |                                                           |                                              |                     |
| Employee expenses                                           | (21,423)                              | (41,275)                | (74,538)                                                  | (3,925)                                      | (141,162)           |
| Depreciation                                                | -                                     | -                       | (32,102)                                                  | -                                            | (32,102)            |
| Computer, communications, rental and other costs            | (427)                                 | (368)                   | (15,117)                                                  | (873)                                        | (16,785)            |
| Interest expense                                            | (10)                                  | (22)                    | (772)                                                     | -                                            | (804)               |
| Parliament refreshment rooms & gift shop                    | -                                     | -                       | (3,859)                                                   | -                                            | (3,859)             |
| Supplies & services                                         | (912)                                 | (1,226)                 | (12,741)                                                  | (936)                                        | (15,815)            |
| <b>Total expenses from transactions</b>                     | <b>(22,772)</b>                       | <b>(42,891)</b>         | <b>(139,130)</b>                                          | <b>(5,734)</b>                               | <b>(210,527)</b>    |
| <b>Net result from transactions (net operating balance)</b> | <b>(15)</b>                           | <b>1,163</b>            | <b>(2,123)</b>                                            | <b>987</b>                                   | <b>12</b>           |

Schedule B continued over the page.

(a) Legislative Council's net result includes \$177,000 of expenses incurred on Regional sitting funded from prior year appropriated amounts.

(b) Department of Parliamentary Services net result includes \$3,046,000 of expenses incurred on Members Electorate Office and Communications Budget funded from prior year appropriated amounts.

Parliament of Victoria  
Notes to the financial statements  
for the financial year ended 30 June 2025

## NOTE 4 – DISAGGREGATED FINANCIAL INFORMATION BY OUTPUT (cont)

### Schedule B – Controlled income and expense for the year ended 30 June 2024 (cont)

|                                                                | Legislative<br>Council | Legislative<br>Assembly | Department of<br>Parliamentary<br>Services | Parliamentary<br>Investigatory<br>Committees | Parliament<br>Total |
|----------------------------------------------------------------|------------------------|-------------------------|--------------------------------------------|----------------------------------------------|---------------------|
|                                                                | (\$ thousand)          |                         |                                            |                                              |                     |
| <b>Other economic flows included in net result</b>             |                        |                         |                                            |                                              |                     |
| Net gain / (loss) on non-financial physical assets             | -                      | -                       | 313                                        | -                                            | 313                 |
| Other gains / (losses) from other economic flows               | -                      | -                       | 65                                         | -                                            | 65                  |
| <b>Total other economic flows included in net result</b>       | -                      | -                       | <b>378</b>                                 | -                                            | <b>378</b>          |
| <b>Net result</b>                                              | <b>(15)</b>            | <b>1,163</b>            | <b>(1,745)</b>                             | <b>987</b>                                   | <b>390</b>          |
| <b>Other economic flows - other comprehensive income</b>       |                        |                         |                                            |                                              |                     |
| <b>Items that will not be reclassified to net result</b>       |                        |                         |                                            |                                              |                     |
| Changes in physical asset revaluation surplus                  | -                      | -                       | (20,929)                                   | -                                            | (20,929)            |
| <b>Total other economic flows - other comprehensive income</b> | -                      | -                       | <b>(20,929)</b>                            | -                                            | <b>(20,929)</b>     |
| <b>Comprehensive result</b>                                    | <b>(15)</b>            | <b>1,163</b>            | <b>(22,674)</b>                            | <b>987</b>                                   | <b>(20,539)</b>     |

NOTE 4 – DISAGGREGATED FINANCIAL INFORMATION BY OUTPUT (cont)

Schedule C – Controlled assets and liabilities as at 30 June 2025

|                                   | (\$ thousand)       |                      |                                      |                                        |                  |
|-----------------------------------|---------------------|----------------------|--------------------------------------|----------------------------------------|------------------|
|                                   | Legislative Council | Legislative Assembly | Department of Parliamentary Services | Parliamentary Investigative Committees | Parliament Total |
| <b>Assets</b>                     |                     |                      |                                      |                                        |                  |
| Financial assets                  | 2,071               | 3,201                | 101,101                              | 2,048                                  | 108,421          |
| Non-financial assets              | 1,345               | 2,959                | 599,254                              | -                                      | 603,558          |
| <b>Total assets</b>               | <b>3,416</b>        | <b>6,160</b>         | <b>700,355</b>                       | <b>2,048</b>                           | <b>711,979</b>   |
| <b>Total liabilities</b>          | <b>3,976</b>        | <b>6,012</b>         | <b>49,803</b>                        | <b>1,154</b>                           | <b>60,944</b>    |
| <b>Net assets / (liabilities)</b> | <b>(560)</b>        | <b>148</b>           | <b>650,552</b>                       | <b>894</b>                             | <b>651,035</b>   |

The comparative Parliament controlled assets and liabilities as at 30 June 2024 appears on the following page.

**NOTE 4 – DISAGGREGATED FINANCIAL INFORMATION BY OUTPUT (cont)****Schedule D – Controlled assets and liabilities as at 30 June 2024**

|                                   | Legislative<br>Council | Legislative<br>Assembly | Department of<br>Parliamentary<br>Services | Parliamentary<br>Investigatory<br>Committees | Parliament<br>Total |
|-----------------------------------|------------------------|-------------------------|--------------------------------------------|----------------------------------------------|---------------------|
|                                   | (\$ thousand)          |                         |                                            |                                              |                     |
| <b>Assets</b>                     |                        |                         |                                            |                                              |                     |
| Financial assets                  | 1,302                  | 2,288                   | 87,745                                     | 1,734                                        | 93,069              |
| Non-financial assets              | 1,288                  | 2,835                   | 567,330                                    | -                                            | 571,453             |
| <b>Total assets</b>               | <b>2,590</b>           | <b>5,123</b>            | <b>655,075</b>                             | <b>1,734</b>                                 | <b>664,522</b>      |
| <b>Total liabilities</b>          | <b>(3,784)</b>         | <b>(5,596)</b>          | <b>(41,241)</b>                            | <b>(1,209)</b>                               | <b>(51,830)</b>     |
| <b>Net assets / (liabilities)</b> | <b>(1,194)</b>         | <b>(473)</b>            | <b>613,834</b>                             | <b>525</b>                                   | <b>612,692</b>      |

**Notes to the financial statements  
for the financial year ended 30 June 2025**

## NOTE 5 – KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY

### Introduction

Parliament controls property, plant, equipment and right-of-use assets that are utilised in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to Parliament to be utilised for delivery of those outputs.

#### *Significant judgement: fair value measurement*

Where the assets included in this section are carried at fair value, additional information is disclosed in Note 8.3 in connection with how those fair values were determined.

### Structure

|     |                               |    |
|-----|-------------------------------|----|
| 5.1 | Property, plant and equipment | 83 |
| 5.2 | Right-of-use assets           | 86 |
| 5.3 | Intangible assets             | 88 |
| 5.4 | Depreciation and impairment   | 89 |

### 5.1 Property, plant and equipment

|                                   | (\$ thousand)         |                |                          |                 |                     |                |
|-----------------------------------|-----------------------|----------------|--------------------------|-----------------|---------------------|----------------|
|                                   | Gross carrying amount |                | Accumulated depreciation |                 | Net carrying amount |                |
|                                   | 2025                  | 2024           | 2025                     | 2024            | 2025                | 2024           |
| Land at fair value                | 178,829               | 178,829        | -                        | -               | 178,829             | 178,829        |
| Buildings at fair value           | 355,891               | 323,140        | (45,650)                 | (30,298)        | 310,241             | 292,842        |
| Plant & equipment at fair value   | 45,498                | 42,987         | (36,305)                 | (32,915)        | 9,193               | 10,072         |
| Cultural assets at fair value     | 12,832                | 12,832         | -                        | -               | 12,832              | 12,832         |
| Leasehold improvements at cost    | 21,714                | 17,958         | (7,684)                  | (5,676)         | 14,030              | 12,282         |
| Assets under construction at cost | 49,497                | 34,653         | -                        | -               | 49,497              | 34,653         |
| <b>Total</b>                      | <b>664,260</b>        | <b>610,399</b> | <b>(89,639)</b>          | <b>(68,889)</b> | <b>574,622</b>      | <b>541,510</b> |

## NOTE 5 – KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY (cont)

### 5.1 Property, plant and equipment (cont)

#### Initial recognition

Items of property, plant and equipment, are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition.

The cost of constructed non-financial physical assets includes the cost of all materials used in construction and direct labour on the project.

The cost of leasehold improvements is capitalised and depreciated over the shorter of the remaining term of the lease or their estimated useful lives.

#### Subsequent measurement

Items of property, plant and equipment (except leasehold improvements) are subsequently measured at fair value less any accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset) and is summarised below by asset category. Leasehold improvements continue to be measured at cost less any accumulated depreciation and impairment.

**Specialised land:** The market approach is used for specialised land, whereby assets are compared to recent comparable sales or sales of comparable assets that are considered to have nominal value. To reflect the specialised nature of the land being valued, an adjustment for the community service obligation (CSO) is made. The CSO adjustment is a reflection of the valuer's assessment of the impact of restrictions associated with an asset to the extent that the CSO adjustment is also equally applicable to market participants.

**Specialised buildings:** Relates to Parliament House and its adjacent structures, with the current replacement cost method being used to determine fair value, adjusted for associated depreciation.

**Plant, equipment & vehicles:** Fair value is determined using the current replacement cost method.

**Cultural assets:** Relates to artworks, books, heritage furniture and other items that the Parliament intends to preserve because of their unique historical, cultural or environmental attributes, whose fair value is determined using the market approach. Under this valuation method, the assets are compared to recent comparable sales or sales of comparable assets.

Refer to Note 8 for further details of valuation techniques.

**NOTE 5 – KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY (cont)****5.1 Property, plant and equipment (cont)****5.1.1 Reconciliation of movements in carrying amount of property, plant and equipment**

| Year ended 30 June 2025                            | Land at fair value | Buildings at fair value | Plant & equipment at fair value | Cultural assets at fair value | Leasehold improvements | Assets under construction at cost | Total          |
|----------------------------------------------------|--------------------|-------------------------|---------------------------------|-------------------------------|------------------------|-----------------------------------|----------------|
|                                                    |                    |                         |                                 |                               |                        |                                   | (\$ thousand)  |
| <b>Opening balance</b>                             | <b>178,829</b>     | <b>292,842</b>          | <b>10,072</b>                   | <b>12,831</b>                 | <b>12,283</b>          | <b>34,655</b>                     | <b>541,512</b> |
| Additions                                          | -                  | -                       | -                               | -                             | -                      | 21,482                            | 21,482         |
| Disposals / retirements                            | -                  | -                       | -                               | -                             | -                      | -                                 | -              |
| Revaluations                                       | -                  | 32,379                  | -                               | -                             | -                      | -                                 | 32,379         |
| Transfer in / (out) from assets under construction | -                  | 371                     | 2,511                           | -                             | 3,756                  | (6,638)                           | -              |
| Other transfers                                    | -                  | -                       | -                               | -                             | -                      | -                                 | -              |
| Depreciation expense                               | -                  | (15,351)                | (3,390)                         | -                             | (2,009)                | -                                 | (20,750)       |
| <b>Closing balance</b>                             | <b>178,829</b>     | <b>310,241</b>          | <b>9,193</b>                    | <b>12,831</b>                 | <b>14,030</b>          | <b>49,499</b>                     | <b>574,623</b> |

**Notes to the financial statements  
for the financial year ended 30 June 2025**

## **NOTE 5 – KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY (cont)**

### **5.2 Right-of-use assets**

The Parliament has separated its right-of-use assets disclosures by class of underlying asset:

|                                     | (\$ thousand) |          |
|-------------------------------------|---------------|----------|
|                                     | 2025          | 2024     |
| <b>Right-of-use: Motor vehicles</b> |               |          |
| Gross carrying amount               | 5,197         | 5,038    |
| Accumulated depreciation            | (893)         | (915)    |
| <b>Net carrying amount</b>          | 4,305         | 4,123    |
| <b>Right-of-use: Properties</b>     |               |          |
| Gross carrying amount               | 70,508        | 62,475   |
| Accumulated depreciation            | (47,937)      | (40,436) |
| <b>Net carrying amount</b>          | 22,571        | 22,039   |
| <b>Total net carrying amount</b>    | 26,876        | 26,162   |

#### **Initial recognition**

A right-of-use asset and corresponding lease liability are recognised at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentive received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

#### **Subsequent measurement**

Right-of-use assets are subsequently measured at fair value less any accumulated depreciation and impairment. The Parliament depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The right-of-use assets are also subject to revaluation.

In addition, the right-of-use asset is periodically reduced by impairment losses, if any and adjusted for certain remeasurements of the lease liability

**Right-of-use motor vehicles:** fair value is determined using the current replacement cost method.

**Right-of-use properties:** fair value is determined using the market approach whereby current lease payments are compared to market rentals for equivalent properties.

There were no changes in valuation techniques throughout the period to 30 June 2025.

## Parliament of Victoria

**Notes to the financial statements  
for the financial year ended 30 June 2025**

**NOTE 5 – KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY (cont)**

**5.2 Right-of-use assets (cont)**

**5.2.1 Reconciliation of movements in carrying amount of right-of-use assets**

| (\$ thousand)           |                                 |                             |                 |
|-------------------------|---------------------------------|-----------------------------|-----------------|
| Year ended 30 June 2025 | Right-of-use:<br>Motor vehicles | Right-of-use:<br>Properties | Total           |
| <b>Opening balance</b>  | <b>4,121</b>                    | <b>22,041</b>               | <b>26,162</b>   |
| Additions               | 2,517                           | 11,292                      | <b>13,809</b>   |
| Disposals / retirements | (1,553)                         | (51)                        | <b>(1,604)</b>  |
| Depreciation expense    | (766)                           | (10,726)                    | <b>(11,492)</b> |
| <b>Closing balance</b>  | <b>4,319</b>                    | <b>22,556</b>               | <b>26,875</b>   |

**Notes to the financial statements  
for the financial year ended 30 June 2025**

## NOTE 5 – KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY (cont)

### 5.3 Intangible assets

The Parliament's intangible assets consists of purchased and generated computer software or systems:

|                            | (\$ thousand) |              |
|----------------------------|---------------|--------------|
|                            | 2025          | 2024         |
| <b>Computer software</b>   |               |              |
| Gross carrying amount      | 3,655         | 3,655        |
| Accumulated amortisation   | (2,170)       | (1,384)      |
| <b>Net carrying amount</b> | <b>1,485</b>  | <b>2,271</b> |

#### Initial recognition

Purchased intangible assets are initially measured at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Depreciation and amortisation begins when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

**Internally generated intangible assets** arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- an intention to complete the intangible asset and use or sell it;
- the ability to use or sell the intangible asset;
- the intangible asset will generate probable future economic benefits;
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

#### Subsequent measurement

Intangible assets with finite useful lives are amortised on a straight-line basis over their useful lives. This amortisation is classified as an 'expense from transactions' on the Comprehensive Operating Statement. The amortisation period for intangible assets is between three to six years.

#### 5.3.1 Reconciliation of movements in carrying amount of intangible assets

|                                       | (\$ thousand)     |                                   |              |
|---------------------------------------|-------------------|-----------------------------------|--------------|
| Year ended 30 June 2025               | Computer software | Intangible assets being developed | Total        |
| <b>Opening balance</b>                | <b>2,271</b>      | <b>-</b>                          | <b>2,271</b> |
| Additions                             | -                 | -                                 | -            |
| Transfers in / (out) from development | -                 | -                                 | -            |
| Amortisation expense                  | (786)             | -                                 | (786)        |
| <b>Closing balance</b>                | <b>1,485</b>      | <b>-</b>                          | <b>1,485</b> |

**Notes to the financial statements  
for the financial year ended 30 June 2025**

## **NOTE 5 – KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY (cont)**

### **5.4 Depreciation and impairment**

All items of property, plant and equipment that have finite useful lives, including right-of-use assets are depreciated. The exceptions to this rule include items under assets held for sale, land and cultural assets.

Depreciation is calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

|                                           | Useful life (years) |          |
|-------------------------------------------|---------------------|----------|
|                                           | 2025                | 2024     |
| Buildings at fair value                   | 10 to 80            | 10 to 80 |
| Plant, equipment & vehicles at fair value | 3 to 20             | 3 to 20  |
| Leasehold improvements at cost            | 2 to 10             | 2 to 10  |
| Right-of-use assets                       | 2 to 10             | 2 to 10  |

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments made where appropriate.

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

Right-of use assets are depreciated over the shorter of the asset's useful life and the lease term. Where the Parliament obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the Parliament will exercise a purchase option, depreciation occurs over the asset's useful life.

**Indefinite life assets:** Land and cultural assets, which are considered to have an indefinite life, are not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

### **Impairment of property, plant and equipment**

The recoverable amount of primarily, non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity (as is the case for the Parliament), is expected to be materially the same as fair value determined under AASB 13 *Fair Value Measurement*, with the consequence that AASB 136 does not apply to such assets that are regularly revalued.

NOTE 6 - OTHER ASSETS AND LIABILITIES

Introduction

This section sets out those assets and liabilities that arose from Parliament's controlled operations.

Structure

|     |             |    |
|-----|-------------|----|
| 6.1 | Receivables | 90 |
| 6.2 | Payables    | 91 |

6.1 Receivables

|                                         | (\$ thousand)  |               |
|-----------------------------------------|----------------|---------------|
|                                         | 2025           | 2024          |
| <b>Contractual</b>                      |                |               |
| Debtors - Parliament refreshment rooms  | 104            | 100           |
| Other receivables                       | 82             | 22            |
| <b>Statutory</b>                        |                |               |
| Amounts owing from Victorian Government | 107,274        | 92,234        |
| GST input tax credit recoverable        | 948            | 688           |
| <b>Total receivables</b>                | <b>108,408</b> | <b>93,044</b> |
| <b>Current</b>                          | <b>24,797</b>  | 17,331        |
| <b>Non-current</b>                      | <b>83,611</b>  | 75,713        |

**Contractual receivables** are classified as financial instruments and categorised as 'financial assets at amortised cost'. They are initially recognised at fair value plus any directly attributable transaction costs. The Parliament holds the contractual receivables with the objective to collect the contractual cash flows and therefore subsequently measures these at amortised cost using the effective interest method, less any impairment.

**Statutory receivables** do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments for disclosure purposes. The Parliament applies AASB 9 for initial measurement of the statutory receivables and, as a result, statutory receivables are initially recognised at fair value plus any directly attributable transaction cost. Amounts recognised from the Victorian Government represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

## Parliament of Victoria

**Notes to the financial statements  
for the financial year ended 30 June 2025**

## NOTE 6 - OTHER ASSETS AND LIABILITIES (cont)

### 6.2 Payables

|                          | (\$ thousand) |              |
|--------------------------|---------------|--------------|
|                          | 2025          | 2024         |
| <b>Contractual</b>       |               |              |
| Supplies and services    | 9,986         | 4,594        |
| Accrued salaries & wages | 3,323         | 3,104        |
| <b>Statutory</b>         |               |              |
| Fringe Benefits Tax      | 293           | 297          |
| Payroll tax              | 872           | 837          |
| <b>Total payables</b>    | <b>14,474</b> | <b>8,832</b> |
| <b>Current</b>           | <b>13,810</b> | <b>8,187</b> |
| <b>Non-Current</b>       | <b>664</b>    | <b>645</b>   |

**Contractual payables** are classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for goods and services provided to Parliament prior to the end of the financial year that are unpaid. All current contractual payables are set to mature within one month of the end of the financial year.

**Statutory payables** are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

NOTE 7 – HOW WE FINANCED OUR OPERATIONS

Introduction

This section provides information on the sources of finance utilised by the Parliament during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of the Parliament.

This section includes disclosures of balances that are financial instruments (such as lease liabilities and cash balances). Note 8.1 provides additional, specific financial instrument disclosures.

Structure

|     |                                    |    |
|-----|------------------------------------|----|
| 7.1 | Lease liabilities                  | 92 |
| 7.2 | Cash flow information and balances | 96 |
| 7.3 | Commitments for expenditure        | 97 |

7.1 Lease liabilities

This note presents information about leases for which the Parliament is a lessee.

|                                            | (\$ thousand) |        |
|--------------------------------------------|---------------|--------|
|                                            | 2025          | 2024   |
| <b>Current lease liabilities</b>           |               |        |
| Motor vehicle lease liabilities            | 1,183         | 1,472  |
| Property lease liabilities                 | 6,551         | 7,988  |
| <b>Total current lease liabilities</b>     | <b>7,734</b>  | 9,460  |
| <b>Non current lease liabilities</b>       |               |        |
| Motor vehicle lease liabilities            | 3,144         | 2,770  |
| Property lease liabilities                 | 17,246        | 14,790 |
| <b>Total non current lease liabilities</b> | <b>20,390</b> | 17,560 |
| <b>Total lease liabilities</b>             | <b>28,124</b> | 27,020 |

The Parliament leases various electoral office properties and motor vehicles.

The Parliament also leases minor IT equipment for operational use. These leases are either short-term (due to expire within 12 months of 30 June 2025) or of insignificant value. As such, these leases are not recognised as right-of-use assets or lease liabilities, with associated payments recognised as an expense in the period they occur.

The following information presents other significant balances and transactions relating to lease liabilities.

NOTE 7 – HOW WE FINANCED OUR OPERATIONS (cont)

7.1 Lease liabilities (cont)

7.1(a) Right-of-use assets

Information on right-of-use assets is presented in Note 5.

7.1(b) Amounts recognised in the Comprehensive Operating Statement

The following amounts are recognised in the Comprehensive Operating Statement:

|                                                     | (\$ thousand) |       |
|-----------------------------------------------------|---------------|-------|
|                                                     | 2025          | 2024  |
| Interest expense on lease liabilities               | 1,306         | 804   |
| Expenses relating to short-term or low value leases | 138           | 766   |
| Total                                               | 1,444         | 1,570 |

Interest expense

Interest expense disclosed on the Comprehensive Operating Statement relates to lease liabilities and is recognised in the period in which it is incurred.

Short-term leases and leases of low value assets

These are accounted for using the practical expedients allowed under AASB 16. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in the comprehensive operating statement on a straight line basis over the lease term.

Recognition and measurement of leases

For any new contracts entered into, the Parliament considers whether a contract is, or contains a lease. A lease is defined as ‘a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration’. To apply this definition the Parliament assesses whether the contract meets three key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Parliament and for which the supplier does not have substantive substitution rights;
- the Parliament has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract; and
- the Parliament has the right to direct the use of the identified asset throughout the period of use.

## NOTE 7 – HOW WE FINANCED OUR OPERATIONS (cont)

### 7.1 Lease liabilities (cont)

#### **Recognition and measurement of leases**

##### **Initial recognition**

Lease liabilities are measured at the present value of the lease payments that are not paid at the commencement date. The lease payments are discounted using the Parliament's incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments) less any lease incentive receivable;
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable under a residual value guarantee; and
- payments arising from purchase and termination options reasonably certain to be exercised.

##### **Subsequent measurement**

The carrying amount of the lease liability will:

- increase to reflect interest on the lease liability;
- decrease by any lease repayments made; and
- increase/decrease by any reassessments or lease modifications (such as market reviews, exercise of term extensions).

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right of use asset is already reduced to zero.

## Parliament of Victoria

**Notes to the financial statements  
for the financial year ended 30 June 2025**

**NOTE 7 – HOW WE FINANCED OUR OPERATIONS (cont)****7.1 Lease liabilities (cont)****Future lease payments**

The following table presents the future lease payments and maturity analysis for leases.

|                                                     | (\$ thousand)                                |        |
|-----------------------------------------------------|----------------------------------------------|--------|
|                                                     | Minimum future lease payments <sup>(a)</sup> |        |
|                                                     | 2025                                         | 2024   |
| <b>Motor vehicle leases</b>                         |                                              |        |
| Not longer than one year                            | 1,345                                        | 1,557  |
| Longer than one year and not longer than five years | 3,296                                        | 2,858  |
| <b>Property leases</b>                              |                                              |        |
| Not longer than one year                            | 7,426                                        | 8,267  |
| Longer than one year and not longer than five years | 16,260                                       | 11,956 |
| Longer than five years                              | 2,749                                        | 3,350  |
| <b>Minimum future lease payments</b>                | <b>31,076</b>                                | 27,988 |
| Less future finance charges                         | (2,952)                                      | (968)  |
| <b>Present value of minimum lease payments</b>      | <b>28,124</b>                                | 27,020 |

(a) Minimum future lease payments include the aggregate of all base payments and any guaranteed residual.

NOTE 7 – HOW WE FINANCED OUR OPERATIONS (cont)

7.2 Cash flow information and balances

Cash and deposits, including cash equivalents, comprise cash on hand and cash at bank.

For cash flow statement presentation purposes, cash and cash equivalents include bank overdrafts, which are included as a current liability on the balance sheet, as indicated in the reconciliation below.

|                                           | (\$ thousand) |           |
|-------------------------------------------|---------------|-----------|
|                                           | 2025          | 2024      |
| <b>Cash on hand</b>                       |               |           |
| Parliament of Victoria                    | -             | 1         |
| <b>Bank balance</b>                       |               |           |
| Parliament refreshment rooms              | 14            | 25        |
|                                           | 14            | 26        |
| Bank overdraft - unpresented cheques      | -             | (1)       |
| <b>Balance as per cash flow statement</b> | <b>14</b>     | <b>25</b> |

Due to the State of Victoria’s investment policy and government funding arrangements, the Parliament does not hold a large cash reserve in its bank accounts. Parliamentary expenditure, including those in the form of cheques drawn by the Parliament for the payment of goods and services to its suppliers and creditors are made via the Public Account. The public account remits to the Parliament the cash required upon presentation of cheques by the Parliament’s suppliers or creditors.

The above funding arrangements can result in the Parliament having a notional shortfall in the cash at bank required for payment of unpresented cheques at the end of the reporting period.

## Parliament of Victoria

**Notes to the financial statements  
for the financial year ended 30 June 2025**

**NOTE 7 – HOW WE FINANCED OUR OPERATIONS (cont)****7.3 Commitments for expenditure**

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded below at their nominal value and inclusive of GST. Where it is considered appropriate and provides additional relevant information to users, the net present values of significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

The following commitments have not been recognised as liabilities in the financial statements:

|                                                                 | (\$ thousand) |              |
|-----------------------------------------------------------------|---------------|--------------|
|                                                                 | 2025          | 2024         |
| <b>Capital expenditure commitments</b>                          |               |              |
| Not longer than one year                                        | 8,908         | 7,181        |
| Longer than one year and not longer than five years             | -             | 83           |
| <b>Total capital expenditure commitments</b>                    | <b>8,908</b>  | <b>7,264</b> |
| <b>Intangible assets commitments</b>                            |               |              |
| Not longer than one year                                        | -             | -            |
| Longer than one year and not longer than five years             | -             | -            |
| <b>Total intangible assets commitments</b>                      | <b>-</b>      | <b>-</b>     |
| <b>Other commitments payable</b>                                |               |              |
| Not longer than one year                                        | 1,284         | 2,109        |
| Longer than one year and not longer than five years             | 1,546         | 132          |
| <b>Total other commitments payable</b>                          | <b>2,830</b>  | <b>2,241</b> |
| <b>Total commitments for expenditure (inclusive of GST)</b>     | <b>11,737</b> | <b>9,505</b> |
| <b>Less GST recoverable from the Australian Taxation Office</b> | <b>1,067</b>  | <b>(864)</b> |
| <b>Total commitments for expenditure (exclusive of GST)</b>     | <b>10,670</b> | <b>8,641</b> |

**Capital expenditure commitments** primarily consist of committed works to upgrade or modify Parliament House, and refurbishments of electoral offices.

**Other commitments payable** consist of agreements for the provision of services, such as IT that support the operation of the Parliament.

NOTE 8 – FINANCIAL INSTRUMENTS, CONTINGENCIES AND VALUATION  
JUDGEMENTS

Introduction

It is often necessary for Parliament to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for Parliament related mainly to fair value determination.

Structure

|     |                                            |     |
|-----|--------------------------------------------|-----|
| 8.1 | Financial instruments specific disclosures | 98  |
| 8.2 | Contingent assets                          | 100 |
| 8.3 | Fair value determination                   | 101 |

8.1 Financial instruments specific disclosures

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the Parliament's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example taxes, fines and penalties). Such assets and liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation*.

Categories of financial assets

**Financial assets at amortised cost:** financial assets are measured at amortised cost if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the Parliament to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interest.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment. The Parliament recognises the following assets in this category:

- cash and deposits; and
- receivables (excluding statutory receivables).

Categories of financial liabilities

**Financial liabilities at amortised cost** are initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest bearing liability, using the effective interest rate method.

The Parliament recognises the following liabilities in this category:

- payables (excluding statutory payables);
- bank overdrafts; and
- lease liabilities.

**Notes to the financial statements  
for the financial year ended 30 June 2025**

## **NOTE 8 – FINANCIAL INSTRUMENTS, CONTINGENCIES AND VALUATION JUDGEMENTS (cont)**

### **8.1 Financial instruments specific disclosures (cont)**

**Derecognition of financial assets:** A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired; or
- Parliament retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or
- Parliament has transferred its rights to receive cash flows from the asset and either:
  - has transferred substantially all the risks and rewards of the asset; or
  - has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Where the Parliament has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of Parliament's continuing involvement in the asset.

**Derecognition of financial liabilities:** A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

### **Categorisation of financial instruments**

|                                          |                                         |       | (\$ thousand) |               |
|------------------------------------------|-----------------------------------------|-------|---------------|---------------|
|                                          | Category                                | Notes | 2025          | 2024          |
| <b>Contractual financial assets</b>      |                                         |       |               |               |
| Cash and deposits                        | Financial assets at amortised cost      | 7.2   | 14            | 25            |
| Receivables <sup>(a)</sup>               | Financial assets at amortised cost      | 6.1   | 186           | 122           |
| <b>Total financial assets</b>            |                                         |       | <b>200</b>    | <b>147</b>    |
| <b>Contractual financial liabilities</b> |                                         |       |               |               |
| Payables <sup>(b)</sup>                  | Financial liabilities at amortised cost | 6.2   | 13,309        | 7,697         |
| Bank overdraft                           | Financial liabilities at amortised cost | 7.2   | -             | 1             |
| Lease liabilities                        | Financial liabilities at amortised cost | 7.1   | 28,124        | 27,020        |
| <b>Total financial liabilities</b>       |                                         |       | <b>41,433</b> | <b>34,718</b> |

(a) The amount of financial assets disclosed here excludes statutory receivables (i.e. amounts owing from Victorian Government and GST input tax credit recoverable).

(b) The amount of financial liabilities disclosed here excludes statutory payables (i.e. taxes payable).

NOTE 8 – FINANCIAL INSTRUMENTS, CONTINGENCIES AND VALUATION  
JUDGEMENTS (cont)

8.2 Contingent assets and liabilities

Contingent assets are not recognised in the balance sheet but are disclosed and, if quantifiable, are measured at nominal value.

Contingent assets are presented inclusive of GST receivable.

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

These are classified as either quantifiable, where the potential economic benefit is known, or non-quantifiable.

Quantifiable contingent assets

|                                | (\$ thousand) |              |
|--------------------------------|---------------|--------------|
|                                | 2025          | 2024         |
| Bank guarantees from suppliers | 1,867         | 1,550        |
| <b>Total contingent assets</b> | <b>1,867</b>  | <b>1,550</b> |

There are no non-quantifiable contingent assets for the current or prior period.

There are no quantifiable or non-quantifiable contingent liabilities for the current or prior period.

## **NOTE 8 – FINANCIAL INSTRUMENTS, CONTINGENCIES AND VALUATION JUDGEMENTS (cont)**

### **8.3 Fair value determination**

#### **Significant judgements and estimates**

This section sets out information on how Parliament determined fair value for financial reporting purposes. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Land, buildings, cultural assets, plant and equipment and right-of-use assets are carried at fair value.

#### **Fair value hierarchy**

In determining fair values a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Parliament determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Parliament, in conjunction with Valuer General Victoria, monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required.

#### **How this section is structured**

For those assets and liabilities for which fair values are determined, the following disclosures are provided:

- Valuation techniques
- Details of significant assumptions used in the fair value determination

### **Valuation techniques and significant assumptions of non-financial physical assets measured at fair value**

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities amended AASB 13 Fair Value Measurement by adding Appendix F Australian implementation guidance for not-for-profit public sector entities. Appendix F explains and illustrates the application of the principles in AASB 13 on developing unobservable inputs and the application of the cost approach. These clarifications are mandatorily applicable annual reporting periods beginning on or after 1 January 2024. FRD 103 permits Victorian public sector entities to apply Appendix F of AASB 13 in their next scheduled formal asset revaluation or interim revaluation process (whichever is earlier).

## NOTE 8 – FINANCIAL INSTRUMENTS, CONTINGENCIES AND VALUATION JUDGEMENTS (cont)

### 8.3 Fair value determination (cont)

The last scheduled full independent valuation of all Parliament's non-financial physical assets was performed by the VGV in 2022. Annual fair value assessment for 30 June 2025 using the VGV indices has identified a material change in value of specialised buildings. In accordance with FRD 103, Parliament will reflect Appendix F in its next scheduled formal revaluation in 2027 or interim revaluation process (whichever is earlier).

For all assets measured at fair value, Parliament considers the current use is the highest and best use.

#### **Specialised land**

The market approach is used for specialised land, although is adjusted for the community service obligation (CSO) to reflect the specialised nature of the land being valued.

The CSO adjustment reflects the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement, and takes into account the use of the asset that is physically possible, legally permissible, and financially feasible. As adjustments of CSO are considered as significant unobservable inputs, specialised land would be classified as a Level 3 asset.

An independent valuation of the Parliament's specialised land was performed by the Valuer-General Victoria. The valuation was performed using the market approach adjusted for CSO. The effective date of the valuation is 30 June 2022.

FRD 103 requires Parliament to undertake annual fair value assessments of specialised land and also obligates Parliament to complete scheduled revaluations every five years to be undertaken by the Valuer General Victoria.

For the years ended 30 June 2023 and 30 June 2024, Parliament completed management assessments of the fair value of land which resulted in the following:

- 30 June 2023: a 5% decrease in the fair value of \$10,012,800
- 30 June 2024: an 11% decrease in the fair value of \$21,427,392

As the cumulative movement at 30 June 2024 was greater than 10% but less than 40% since the last scheduled revaluation, a managerial revaluation decrease of \$21,427,392 was required as at 30 June 2024.

For the year ended 30 June 2025, Parliament completed management assessments of the fair value of land which resulted in the following:

- 30 June 2025: a 4% decrease in the fair value of \$7,153,144

As the cumulative movement at 30 June 2025 was less than 10% since the last scheduled valuation, the managerial revaluation increment was not required as at 30 June 2025.

#### **Specialised buildings**

For Parliament's specialised buildings, the current replacement cost method is used, adjusting for useful life and associated depreciation. The estimate of fair value has been completed based on replacement with a like structure. As useful life and depreciation adjustments are considered as significant, unobservable inputs in nature, specialised buildings are classified as Level 3 fair value measurements.

An independent valuation of the Parliament's specialised building was performed by the Valuer-General Victoria.

## **NOTE 8 – FINANCIAL INSTRUMENTS, CONTINGENCIES AND VALUATION JUDGEMENTS (cont)**

### **8.3 Fair value determination (cont)**

#### **8.3.2 Fair value determination: Non-financial physical assets (cont)**

##### **Specialised buildings (cont)**

The valuation was performed using the current replacement cost method, with an effective date of 30 June 2022.

FRD 103 requires Parliament to undertake annual fair value assessments of specialised buildings and also obligates Parliament to complete scheduled revaluations every five years to be undertaken by the Valuer General Victoria.

For the years ended 30 June 2023, 30 June 2024 and 30 June 2025, Parliament completed management assessments of the fair value of buildings which resulted in the following:

- 30 June 2023: a 6% increase in the fair value of \$17,491,140
- 30 June 2024: a 9% increase in the fair value of \$27,070,454
- 30 June 2025: a 13.11% increase in the fair value of \$32,378,883

As the cumulative movement at 30 June 2025 was more than 10% since the last scheduled revaluation, a managerial revaluation increment was required as at 30 June 2025.

##### **Plant, equipment and vehicles**

Plant, equipment and vehicles are held at fair value and valued using the current replacement cost method, adjusting for associated depreciation. As depreciation adjustments are considered as significant, unobservable inputs in nature, plant, equipment and vehicles are classified as Level 3 fair value measurements.

##### **Cultural assets**

Cultural assets relating to the Parliament's rare book collection are measured at Level 2 fair value using the market approach. Under this valuation method, the assets are compared to recent comparable sales or sales of comparable assets.

An independent valuation of the Parliament's rare book collection was performed using the market approach. The rare book collection was valued from physical inspection of items, either in full or through random sampling. Higher value rare books were valued individually, while lower value rare books were valued using statistical sampling methods. This approach included comparison against sales of identical or similar books sold both in Australia and overseas. This methodology does not contain significant, unobservable inputs, and these assets are classified as Level 2 under the market approach.

Cultural assets relating to artworks, heritage furniture and other items are measured at Level 3 fair value using the market approach, with an adjustment made to factor in the unique characteristics of these assets (e.g. origin, age, characteristics).

An independent valuation of artworks, heritage furniture and other items was performed using the market approach. This approach made a comparison against items of a similar nature, with a subsequent adjustment to reflect the valuer's assessment of how the assets belonging to the Parliament and being placed in Parliament House, impact the market value of such items. This adjustment is considered a significant unobservable input, hence the Level 3 fair value classification.

NOTE 8 – FINANCIAL INSTRUMENTS, CONTINGENCIES AND VALUATION  
JUDGEMENTS (cont)

8.3 Fair value determination (cont)

8.3.2 Fair value determination: Non-financial physical assets (cont)

**Cultural assets (cont)**

All cultural assets were independently valued with an effective date of 30 June 2023. Parliament sourced the advice of independent valuation experts in determining the appropriate fair value of these cultural assets at 30 June 2024. This advice resulted in an increase of \$498,000 to the value of portfolio.

Parliament relied on advice from independent valuation experts to determine the appropriate fair value of its cultural assets as at 30 June 2025. This advice resulted in no change to the value of the portfolio required to be adopted.

**Right-of-use assets**

Right-of-use properties are classified as Level 2 and valued using the market approach. Under this method, current lease payments are compared to market rentals for similar or equivalent properties. These assets are depreciated and management has not made any judgements over the useful life of these assets, as depreciation adjustments are made over contracted lease terms.

Right-of-use vehicles are valued using the current replacement cost method. Parliament manages the acquisition, use and disposal of these assets with a relevant depreciation rate set during use to reflect the consumption of the vehicles. As a result, the fair value of the vehicles does not differ materially from the carrying amount (depreciated cost).

Description of significant assumptions applied to fair value measurement

| Asset class                         | Valuation technique      | Significant assumption                                        | Range<br>(Weighted average)                                |
|-------------------------------------|--------------------------|---------------------------------------------------------------|------------------------------------------------------------|
| Specialised land                    | Market approach          | Community Service Obligation (CSO) adjustment                 | 30 per cent                                                |
| Specialised buildings               | Current replacement cost | Direct cost per square metre, and<br>Useful life of buildings | \$769 - \$15,699/m2<br>(33,077/m2)<br>10 years – 100 years |
| Plant, equipment and vehicles       | Current replacement cost | Useful life of plant, equipment and vehicles                  | 3- 20 years                                                |
| Right-of-use assets: motor vehicles | Current replacement cost | Useful life of leased motor vehicle                           | 1.5 – 5 years                                              |
| Cultural assets                     | Market approach          | Assessment of asset’s characteristics                         | Formal values applied by the valuer.                       |

## Parliament of Victoria

**Notes to the financial statements  
for the financial year ended 30 June 2025**

## NOTE 9 – OTHER DISCLOSURES

### Introduction

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

### Structure

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| 9.3 | Related parties            | 108 |
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| 9.5 | Subsequent events          | 109 |

### 9.1 Responsible persons

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

#### Names

The persons who held the positions of the Presiding Officers and Accountable Officers in the Parliament for the reporting period are as follows:

|                              |                                                                                                       |
|------------------------------|-------------------------------------------------------------------------------------------------------|
| <b>Presiding Officers:</b>   | <b>Maree Edwards</b> – 1 July 2024 to 30 June 2025<br>Speaker of the Legislative Assembly             |
|                              | <b>The Hon Shaun Leane MLC</b> - 1 July 2024 to 30 June 2025<br>President of the Legislative Council  |
| <b>Accountable Officers:</b> | <b>Trish Burrows</b> – 1 July 2024 to 30 June 2025<br>Secretary, Department of Parliamentary Services |
|                              | <b>Robert McDonald</b> - 1 July 2024 to 30 June 2025<br>Clerk - Legislative Council                   |
|                              | <b>Bridget Noonan</b> - 1 July 2024 to 30 June 2025<br>Clerk - Legislative Assembly                   |

NOTE 9 – OTHER DISCLOSURES (cont)

9.1 Responsible persons (cont)

Remuneration

Remuneration received or receivable by the Accountable Officers in connection with the management of the Parliament during the reporting period was in the following ranges:

|                                   | 2025         | 2024         |
|-----------------------------------|--------------|--------------|
| <b>Salary Band \$</b>             |              |              |
| 430,000 - 439,999                 | -            | 1            |
| 440,000 – 449,999                 | 2            | 1            |
| 460,000 – 469,999                 | 1            | -            |
| 560,000 – 569,999                 | -            | 1            |
| <b>Total number of Officers</b>   | <b>3</b>     | <b>3</b>     |
| <b>Total amount (\$ thousand)</b> | <b>1,362</b> | <b>1,447</b> |

Remuneration of ministers

The Department of Parliamentary Services is responsible for the payment of Ministers salaries and allowances. The disclosure of Ministerial remuneration is included in the State of Victoria’s annual financial report.

## Parliament of Victoria

**Notes to the financial statements  
for the financial year ended 30 June 2025**

**NOTE 9 – OTHER DISCLOSURES (cont)****9.2 Remuneration of executives**

The number of executive officers, other than Accountable Officers, and their total remuneration during the reporting period are shown in the table below. The total annualised employee equivalent provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits (as defined in AASB 119 *Employee Benefits*) in all forms of consideration paid, payable or provided by Parliament or on behalf of the Parliament, in exchange for services rendered. Accordingly, remuneration is determined on an accrual basis.

**Short-term employee benefits** include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

**Post-employment benefits** include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

**Other long-term benefits** include long service leave, other long service benefits or deferred compensation.

**Termination benefits** include termination of employment payments, such as severance packages.

|                                                            | (\$ thousand) |              |
|------------------------------------------------------------|---------------|--------------|
|                                                            | 2025          | 2024         |
| Short-term employee benefits                               | 1,335         | 1,251        |
| Post-employment benefits                                   | 110           | 103          |
| Other long-term benefits                                   | 28            | 27           |
| <b>Total remuneration</b>                                  | <b>1,473</b>  | <b>1,381</b> |
| <b>Total number of executives</b>                          | <b>4</b>      | <b>4</b>     |
| <b>Total annualised employee equivalents<sup>(a)</sup></b> | <b>4</b>      | <b>4</b>     |

(a) Annualised employee equivalent is based on the time fraction worked over the reporting period.

NOTE 9 – OTHER DISCLOSURES (cont)

9.3 Related parties

Related parties of the Parliament include:

- all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities they have significant influence over); and
- all presiding officers and their close family members.

All related party transactions have been entered into on an arm's length basis.

**Key management personnel (KMP)** of Parliament includes the individuals listed as Responsible Persons in Note 9.1.

|                      | (\$ thousand) |       |
|----------------------|---------------|-------|
|                      | 2025          | 2024  |
| Compensation of KMPs |               |       |
| Total compensation   | 2,384         | 2,440 |

**Transactions and balances with key management personnel and other related parties**

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. stamp duty and other government fees and charges. Further employment processes within the Victorian public sector occur on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the Victorian Government Procurement Board requirements.

Outside of normal citizen type transactions with Parliament, there were no related party transactions that involved key management personnel, their close family members and their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

9.4 Remuneration of auditors

|                                    | (\$ thousand) |      |
|------------------------------------|---------------|------|
|                                    | 2025          | 2024 |
| Victorian Auditor-General's Office |               |      |
| Audit of the financial statements  | 81            | 76   |
| Total remuneration                 | 81            | 76   |

## **NOTE 9 – OTHER DISCLOSURES (cont)**

### **9.5 Subsequent events**

The Parliament's policy for events that occur between the end of the reporting period and the date when the financial statements are authorised for issue is as follows:

- adjustments are made to amounts recognised in the financial statements where those events provide information about conditions that existed at the reporting date; and/or
- disclosure is made where the events relate to conditions that arose after the end of the reporting period that are considered to be of material interest.

There have been no events after the reporting date that have a material impact on these financial statements.

## Appendix A: Budget Portfolio Outcomes

The budget portfolio outcomes provide comparisons between the actual financial information and the published 2024–25 budget in the 2024–25 Budget Paper No. 5: Statement of Finances for parliamentary departments (Legislative Council, Legislative Assembly and Department of Parliamentary Services)\*.

This statement is prepared on the basis of the comprehensive operating statement published in Budget Paper No. 5: Statement of Finances.

This statement is not subject to audit by the Victorian Auditor-General's Office.

|                                                                  | 2024–25<br>Actual<br>(\$ million) | 2024–25<br>Published<br>Budget<br>(\$ million) | Variation<br>(\$ million) | Variation<br>%  |
|------------------------------------------------------------------|-----------------------------------|------------------------------------------------|---------------------------|-----------------|
| <b>Income from transactions</b>                                  |                                   |                                                |                           |                 |
| Output appropriations <sup>a</sup>                               | 172.5                             | 172.3                                          | 0.2                       | 0 %             |
| Special appropriations <sup>b</sup>                              | 50.0                              | 56.1                                           | (6.1)                     | (11) %          |
| Sale of goods and services                                       | 1.5                               | 0.0                                            | 1.5                       | 100 %           |
| Grants                                                           | 0.0                               | 0.0                                            | 0.0                       | 100 %           |
| Other income                                                     | 0.0                               | 0.0                                            | 0.0                       | 100 %           |
| <b>Total income from transactions</b>                            | <b>224.1</b>                      | <b>228.4</b>                                   | <b>(4.3)</b>              | <b>(2) %</b>    |
| <b>Expenses from transactions</b>                                |                                   |                                                |                           |                 |
| Employee benefits <sup>c</sup>                                   | (147.9)                           | (146.1)                                        | (1.7)                     | 1 %             |
| Depreciation                                                     | (33.0)                            | (32.8)                                         | (0.2)                     | 1 %             |
| Interest expense                                                 | (1.3)                             | (1.4)                                          | 0.0                       | (4) %           |
| Other operating expenses <sup>d</sup>                            | (38.2)                            | (49.9)                                         | 11.7                      | (23) %          |
| <b>Total expenses from transactions</b>                          | <b>(220.4)</b>                    | <b>(230.2)</b>                                 | <b>9.8</b>                | <b>(4) %</b>    |
| <b>Net result from transactions (net operating balance)</b>      | <b>3.7</b>                        | <b>(1.8)</b>                                   | <b>5.5</b>                | <b>(309) %</b>  |
| <b>Other economic flows included in net result</b>               |                                   |                                                |                           |                 |
| Net gain/(loss) on non-financial assets                          | 0.2                               | 0.0                                            | 0.2                       | 100 %           |
| Other gains/(losses) from economic flows                         | 0.0                               | 0.0                                            | 0.0                       | 100 %           |
| <b>Total other economic flows included in net result</b>         | <b>0.2</b>                        | <b>0.0</b>                                     | <b>0.2</b>                | <b>100 %</b>    |
| <b>Net result</b>                                                | <b>3.9</b>                        | <b>(1.8)</b>                                   | <b>5.7</b>                | <b>(322) %</b>  |
| <b>Other economic flows – other comprehensive income</b>         |                                   |                                                |                           |                 |
| Changes in non-financial assets revaluation surplus <sup>e</sup> | 32.4                              | 0.0                                            | 32.4                      | 100 %           |
| <b>Total other economic flows – other comprehensive income</b>   | <b>32.4</b>                       | <b>0.0</b>                                     | <b>32.4</b>               | <b>100 %</b>    |
| <b>Comprehensive result</b>                                      | <b>36.3</b>                       | <b>(1.8)</b>                                   | <b>38.1</b>               | <b>(2153) %</b> |

\* Budget Paper No. 5: Statement of Finances includes consolidated figures for parliamentary departments, Victorian Auditor-General's Office, Victorian Inspectorate, Victorian Ombudsman, Parliamentary Budget Office and Independent Broad-based Anti-corruption Commission.

- (a) Higher output appropriations mainly relate to additional funding approved after the publication of 2024–25, partly offset by budget carryover of Members Electorate Office and Communications Budget from 2024–25 to 2025–26.
- (b) In the 2024–25 financial year, on-costs associated with members' wages were funded via a Treasurer's advance, in contrast to the 2023–24 financial year, when these costs were funded from special appropriations.
- (c) Higher employee benefits expense mainly due to EBA-related salary and oncost increases.
- (d) Lower other operating expenses due to carryover of budget from 2023–24 to 2024–25 and lower parliamentary departments' non-employee expenditure.
- (e) The change in the non-financial assets revaluation surplus reflects an increase in the fair value of the Parliament House building arising from a management revaluation, conducted in accordance with FRD 103 Non-Financial Physical Assets.





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