



Australian Government

Office of Parliamentary Counsel

Annual Report

2022–23

Contents

First Parliamentary Counsel's Review	3
Chapter 1: Overview of OPC	8
Chapter 2: Annual Performance Statement	11
Chapter 3: Additional information	21
Chapter 4: Management and accountability	24
Chapter 5: Management of human resources	28
Chapter 6: Purchasing and consultants	34
Chapter 7: Miscellaneous	37
Appendix A: Entity resource statement and Expenses by outcome	39
Appendix B: Staffing statistics and salary ranges	41
Appendix C: Reporting required by section 516A of the Environment Protection and Biodiversity Conservation Act 1999	45
Appendix D: Financial Statements 2022-2023	49
Appendix E: Executive Remuneration	78
Appendix F: List of Requirements	81
Glossary	90
Index	92

OFFICIAL

Australian Government
Office of Parliamentary Counsel

First Parliamentary Counsel

The Hon Mark Dreyfus KC MP
Attorney-General
Parliament House
CANBERRA ACT 2600

Dear Attorney-General

I have pleasure in submitting the Annual Report and Financial Statements of the Office of Parliamentary Counsel for the year 1 July 2022 to 30 June 2023.

The report has been prepared for the purpose of section 46 of the *Public Governance, Performance and Accountability Act 2013*. Subsection 46(1) of the *Public Governance, Performance and Accountability Act 2013* requires the report to be given to you to present to the Parliament.

In my opinion, the performance statements accurately present OPC's performance in 2022-2023, and comply with subsection 39(2) of the Act.

I would like to record my appreciation of the work and support of all OPC staff during the year.

Yours sincerely

A handwritten signature in black ink that reads "Bronwyn Livermore".

Bronwyn Livermore
Acting First Parliamentary Counsel
22 September 2023

OFFICIAL

First Parliamentary Counsel's Review



A busy year

The 2022-23 financial year has been another busy year for the Office of Parliamentary Counsel (OPC).

Over the year 165 Bills, totalling 6,652 pages, were introduced. OPC drafted another 352 instruments, with a total of 4,422 pages.

This included the passage of some significant legislation, such as the Fair Work Legislation Amendment (Secure Jobs, Better Pay) Act 2022 and the National Anti-Corruption Commission Act 2022. We also have had, during the year, the rare opportunity to be involved in the drafting of the Constitution Alteration (Aboriginal and Torres Strait Islander Voice) 2023, reminding us of our central role drafting laws under the Constitution.

Our work on developing a new Federal Register of Legislation has continued, and we are excited at the prospect of releasing the new Register in early 2024. We hope that this new Register will improve users' experience in accessing Commonwealth laws. The release of the new Federal Register of Legislation will not be the end of the project, but rather the beginning of our journey modernising how the Australian people access their laws.

While it was an exciting year in which we welcomed a number of new staff, it was also a year of fond farewells. In particular, we were sad to say goodbye to Mr Keith Byles PSM, a former Second Parliamentary Counsel, who retired on 14 March 2023 after an extraordinary 40 year career in OPC. The scope of Keith's legacy on the statute book is remarkable, but he will also be missed for the huge contribution he has made to training the current and future drafters of OPC. We wish him all the best in his retirement.

As always, I would like to thank my wonderful staff across the whole office: our drafters who continue to work collaboratively with agencies, helping them to develop their policies and implement them through legislation; our publications staff who continue to look for opportunities to develop and improve the Federal Register of Legislation; and finally our corporate services who are the backbone of OPC, ensuring that we are all able to fulfil our roles.

Drafting

Over the year, 165 Bills, totalling 6,652 pages, were introduced.

The year saw some significant Bills introduced, some which passed and others which did not, but all of which indicate the role of the Parliament in facilitating national discussions.

In addition to these Bills, 352 instruments, totalling 4,422 pages of instruments, were drafted by OPC and registered on the [Federal Register of Legislation](#) (*the Legislation Register*).

As always, OPC was responsible for drafting legislation of significance. Some key pieces of legislation were:

- *Fair Work Legislation Amendment (Secure Jobs, Better Pay) Act 2022*, implementing a number of the Government's commitments in relation to workplace relations;
- the *Constitution Alteration (Aboriginal and Torres Strait Islander Voice) 2023*;
- legislation to establish the National Anti-Corruption Commission;

- legislation to bring energy price relief, such as the *Treasury Laws Amendment (Energy Price Relief Plan) Act 2022*;
- Bills implementing Free Trade Agreements such as the Australia-United Kingdom Free Trade Agreement and the India-Australia Economic Cooperation and Trade Agreement; and
- the Treasury Laws Amendment (2023 Law Improvement Package No. 1) Bill 2023, which was a large law reform project to improve the navigability and readability of the Corporations Legislation, resulting from recommendations in *ALRC Report 137, Interim Report A Financial Services Legislation*.

As always, important changes to the law were also reflected in various instruments that were made, including the *Competition and Consumer (Gas Market Emergency Price) Order 2022* and the *Gas Code*.

Publications

The Publications group has continued to focus on data acquisition and cleansing to improve the availability and quality of legislation accessible on the Legislation Register. A number of projects were undertaken including:

- A project to update missing links and improve data for the data migration to the new Register in late 2023. About 10,447 documents that were only available on the Register in PDF were converted to Word and published on the Register in multiple formats;
- A project to publish all Statutory Rules and Regulations as made since 1901 in accessible format was completed in the 2022-23 year;
- A project has been established to begin the creation of point in time compilations, including compilations that incorporate retrospective amendments, for all Act and Regulation titles.

The redevelopment of the Federal Register of Legislation project is moving into its final stages with preparation for the launch of the new Register planned for early 2024. Stakeholder groups have provided valuable feedback on the functionality, look and feel of the new Register.

In 2023-24, the Publications group will focus on:

- Launching the new Federal Register of Legislation;
- Providing training and guidance to users of the Federal Register of Legislation to assist the transition to the new system;
- Continuing to improve the quality and comprehensiveness of data on the Federal Register of Legislation; and
- Continuing to improve accessibility by including meaningful alternative text for images in any document published to the Legislation Register.

Achieving Capability and Excellence Program

The year saw us launch our new performance program, the Achieving Capability and Excellence Program (the **ACE Program**), on 1 July 2022.

The new performance program aims to modernise how we develop our staff, retaining our strong focus on technical skills while also ensuring that we invest in our people skills.

Employee Census results 2023

The 2023 Employee Census again showed strong results, and the high completion rate (83%) gives confidence that the results accurately reflect the sentiment across OPC.

Overall, our results are pleasing, while also providing us with important information on areas for us to focus. OPC maintained a strong positive sentiment for employee engagement, willingness to 'go the extra mile', pride in and commitment to OPC. Conversely, our lowest results related to our technology, change, and our ability to manage our heavy workloads.

Our Action Plan to respond to the results of the 2023 Employee Census will again be co-designed with our People Committee, and will describe actions linked to our strategic plan. These actions will include areas to celebrate, maintain, monitor and take action.

Other corporate services activities

Information and communications technology (ICT) systems that are flexible and agile in responding to changing environments and priorities have been crucial to our success over recent years. However, OPC, like so many agencies, faces challenges in technology to meet the changes in society and cybersecurity expectations and requirements. In 2022-23, we continued to look to enhance our technology environment, particularly the bespoke applications that support our drafting and publishing teams.

Our corporate services team continues to mature OPC's security posture for technology, personal security and property. We have similarly had a strong focus on governance, with extensive work almost completed to update all our policies and procedures.

Outlook for coming year

The year ahead looks to be busy with many exciting legislative projects. To support OPC with the drafting of the legislation program, we will welcome some secondeedrafters for 12 months. We are very much looking forward to the experience, insights and enthusiasm that they will bring to our team.

It will also be a year in which we will, as a nation, reflect on our Constitution when the Australian public votes on the Voice Referendum.

The establishment of the National Anti-Corruption Commission, the recommendations from the Robodebt Royal Commission, and APS Reform, combine to ensure that integrity and corruption will be areas of focus for OPC, as is the case for the rest of the public service.

Finally, we are planning also to see the release of the redeveloped Legislation Register in early 2024, resulting in a significantly improved user experience for those accessing Commonwealth legislation.

A handwritten signature in black ink, appearing to read 'ML', with a long horizontal flourish extending to the right.

Meredith Leigh
First Parliamentary Counsel

Chapter 1: Overview of OPC

Purposes of OPC

OPC's purposes are:

- to enable the government to implement its legislative program by drafting Commonwealth Acts, and Executive Council and other legislative instruments; and
- to ensure Commonwealth laws are freely available and accessible to all Australians by publishing Commonwealth laws on the [Federal Register of Legislation](#).

Role and functions of OPC

OPC is established under the [Parliamentary Counsel Act 1970](#). Its functions are set out in section 3 of that Act.

We play a central role in supporting democracy in Australia by:

- drafting high quality Bills, legislative instruments and other instruments for the Australian Government; and
- maintaining the Legislation Register, which provides access to all Commonwealth laws for all Australians.

FPC is accountable to the Parliamentary Business Committee (**PBC**) for the allocation of drafting resources according to the legislation program determined by PBC.

Organisational structure

Accountable authority

OPC is headed by FPC, who is the accountable authority under paragraph 2(5)(b) of the [Parliamentary Counsel Act 1970](#).

For 2022-23, Meredith Leigh was FPC. Bronwyn Livermore was Second Parliamentary Counsel.

Keith Byles was Second Parliamentary Counsel from 1 July 2022 until 14 March 2023. Rebecca Considine was acting Second Parliamentary Counsel from 15 March 2023 until 30 June 2023.

Workgroups

OPC has 3 workgroups: Drafting, Publications and Corporate Services.

The Drafting workgroup is responsible for drafting Bills and legislative instruments for the Australian Government.

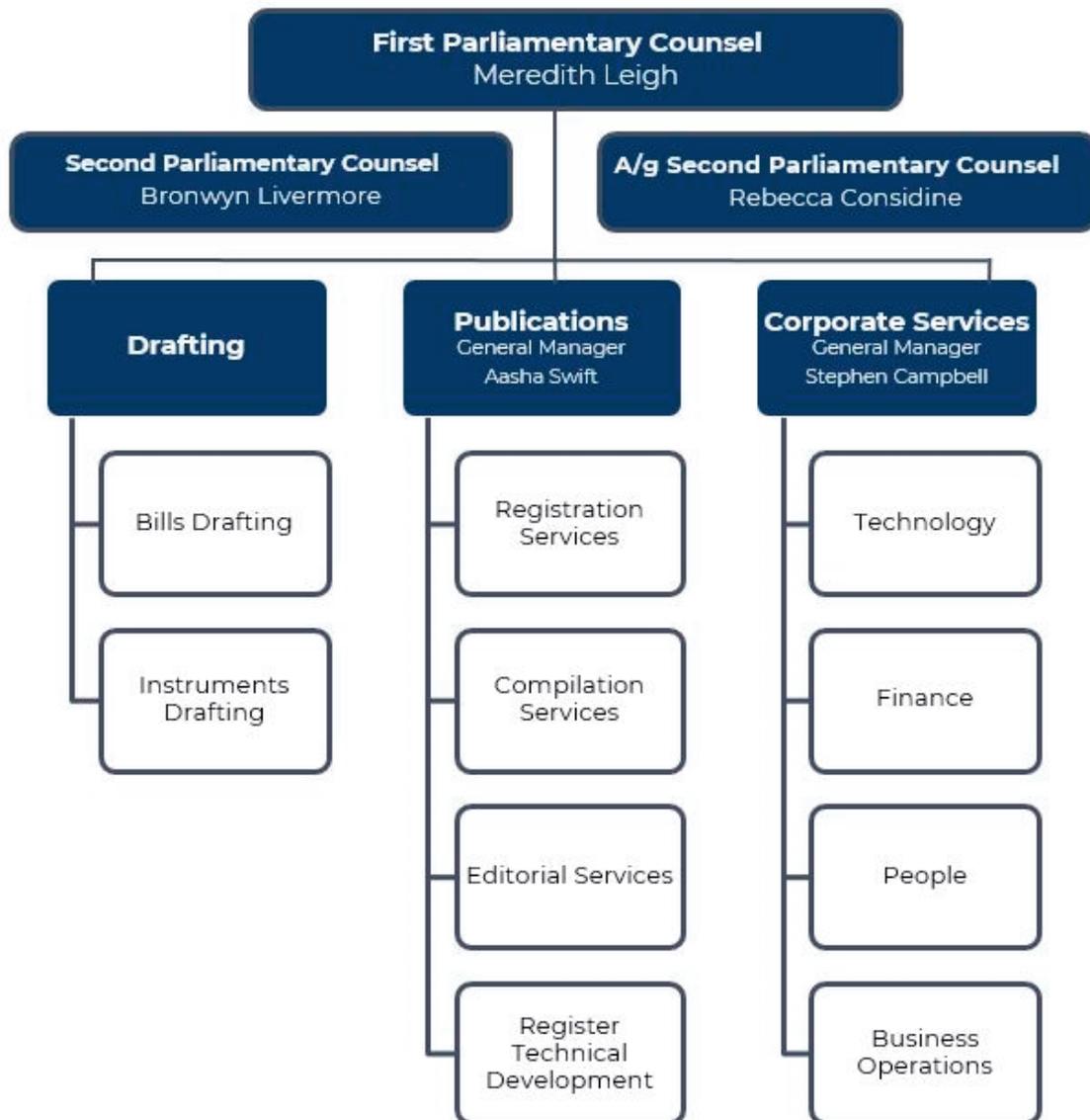
OPC's Publications workgroup is responsible for:

- registering legislative and notifiable instruments;
- preparing and registering compilations of legislation;
- editorial checking of legislation drafted in OPC;
- delivering legislative instruments for tabling to the Parliament;
- preparing sunseting lists and managing the Legislation Register Helpdesk; and
- operating the current Legislation Register website, and developing the new Legislation Register application and website.

OPC's Corporate Services workgroup consists of:

- an Information Technology (*IT*) section that manages, maintains and supports OPC's IT environment;
- a people services section that provides people services support;
- a finance section responsible for looking after OPC's finances; and
- a business operations team responsible for providing administrative support, records management, and property and security services.

Below is an organisational chart showing the structure of OPC.



Outcome and program structure

OPC’s outcome for 2022-23 is “A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments.”.

For 2022-23, OPC had one program contributing to meeting that outcome. The program was legislative drafting and publication.

Chapter 2: Annual Performance Statement

Introductory statement

The Annual Performance Statement has been prepared for the purposes of paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (**the PGPA Act**) for the 2022-23 financial year.

Methodology for Purpose 1

Purpose 1 is to enable the government to implement its legislative program by drafting Commonwealth Acts, and Executive Council and other legislative instruments.

The key contributions that OPC drafters make that enable the government to carry out its legislative program are:

- to ensure that legislation reflects sponsors' policy intentions and is legally effective;
- to work collaboratively with sponsors in drafting legislation.

These elements are reflected in one performance criterion each.

Feedback on performance in relation to drafting Bills and instruments for performance criteria 1.1 and 1.2 is collected using Survey Monkey surveys that are sent to instructors after a Bill is introduced, or an instrument is made.

For the 2022-23 financial year, 218 surveys were sent in relation to 122 unique Bills, and 41 responses were received (19%). 332 surveys were sent for 284 unique instruments, and 44 responses were received (13%).

This is a sufficient number of responses to ensure that feedback is unbiased and verifiable. In addition, significant elements of the system that sends the feedback forms are automated, meaning that all instructors are given an opportunity to provide feedback and contribute to feedback that is unbiased.

Results for Purpose 1—Legislative drafting

Purpose 1—Legislative drafting

To enable government to carry out its legislative program by drafting Commonwealth Acts, and Executive Council and other legislative instruments

Results for Purpose 1	
Performance criterion 1.1	
Criterion: Proportion of client surveys that indicate Bills and Federal Executive Council (ExCo) instruments reflect sponsors' policy intentions and are legally effective	
Source: Corporate Plan 2022-23; Portfolio Budget Statement (PBS) 2022-23, page 354	
Target	Result
100%	100%
Performance criterion 1.2	
Criterion: Average rating (rating scale 1-5) received on client survey forms for overall satisfaction with the drafting process and draft legislation	
Source: Corporate Plan 2022-23; PBS 2022-23, page 354	
Target	Result
≥ 4	4.8

Analysis of factors that contributed to OPC's performance for Purpose 1

The most significant factor that influences our performance in achieving purpose 1 is the volume of legislation that OPC drafts. While this is not, in itself, a performance criterion due to the lack of control that OPC has in relation to the legislation program, it is still important to have a sense of the size of the legislation program.

Statistics for Bills introduced

During 2022-23, 165 Bills drafted in OPC, totalling 6,652 pages, were introduced into the Parliament. This was significantly higher than the previous financial year (110 Bills, totalling 4,990 pages). The increase in Bill numbers was most likely a result of the fact that the previous period had included an election period.

The Bill statistics table below gives more detailed figures for those Bills, broken down by parliamentary sittings periods.

The figures in the table also indicate the total number of Bills on the original program for each sittings that is set by the Parliamentary Business Committee of the Cabinet (**PBC**) at the end of the preceding sittings. As the original program is subject to variations during the sittings concerned, the number of Bills in a particular category that are introduced may exceed the number on the original program.

T Bills are the highest priority Bills, as they are for drafting, introduction and passage in that sittings. A, B and C Bills are lower priority Bills (in descending order) which are for drafting and introduction in that sittings. In addition, there are 3 Drafting Only categories, indicating Bills that will be drafted during the sittings, but are not expected to be introduced.

Bill statistics		
Category	Bills on original PBC program	Bills introduced

	Spring 2022	Spring 2021	Spring 2022	Spring 2021
T	44	32	60	52
A	61	39	27	16
B	13	15	0	1
C	1	3	0	0
Total for introduction	119	89	87	69
A-Drafting Only	28	33	N/A	N/A
B-Drafting Only	7	5	N/A	N/A
NC-Drafting Only	0	9	N/A	N/A
Total (Spring)	154	136	87	69
	Autumn 2023	Autumn 2022	Autumn 2023	Autumn 2022
T	19	30	17	35
A	50	38	21	6
B	17	24	1	0
C	1	0	0	0
Total for introduction	87	92	39	41
A-Drafting Only	42	29	17	0
B-Drafting Only	7	6	21	0
NC-Drafting Only	0	9	1	0
Total (Autumn)	136	134	78	41
	Winter 2023	Winter 2022	Winter 2023	Winter 2022
T	17	0	18	0
A	37	0	19	0
B	16	0	2	0
C	2	0	0	0
Total for introduction	72	0	39	0
A-Drafting Only	50	0	0	0
B-Drafting Only	16	0	0	0
NC-Drafting Only	0	0	0	0
Total (Winter)	138	0	39	0

Parliamentary amendments

A further impact on OPC's performance in relation to performance criteria 1.1 and 1.2 is the impact of parliamentary amendments. Responses to client surveys for the performance measures in relation to Bills that were amended in Parliament include feedback on these parliamentary amendments as the amendments form part of the Bill drafting process.

Statistics are collected in relation to parliamentary amendments drafted during the financial year. Amendments described as "Government policy change" proposed changes to policy positions already dealt with in the Bill concerned. Amendments described as "Government new policy" added new material, dealing with new policy, to the Bill. Generally, these represented cases in which a Bill already in the Parliament was seen as a convenient vehicle for additional but urgent legislative provisions. "Government correction of drafting errors" consists of generally editorial and typographical errors. "Non-government amendments" are amendments that are drafted by OPC by ultimately moved by non-government members and Senators.

The figures on parliamentary amendments are set out in the table below. The table also shows figures for reporting years since 2015-16, to enable trends to be identified. The table relates to the numbers of amendments drafted in OPC, not all of which were moved in the Parliament.

Parliamentary amendments statistics					
Number of amendments drafted (% of total)					
Year	Government policy change	Government new policy	Government correction of drafting errors	Non-government amendments	Total
2022-23	522 (72.7)	15 (2.1)	9 (1.2)	172 (24.0)	718
2021-22	744 (93.9)	29 (3.7)	10 (1.3)	9 (1.1)	792
2020-21	856 (69.7)	25 (2)	11 (1)	336 (27.3)	1,228
2019-20	282 (74.4)	19 (5.0)	2 (0.5)	76 (20.1)	379
2018-19	1,147 (92.0)	83 (6.7)	12 (1.0)	4 (0.3)	1,246
2017-18	1,457 (93.9)	17 (1.1)	27 (1.7)	51 (3.3)	1,552
2016-17	480 (89.7)	8 (1.5)	18 (3.4)	29 (5.4)	535
2015-16	281 (74.7)	37 (9.8)	1 (0.3)	57 (15.2)	376

The number of parliamentary amendments drafted by OPC in 2022-23 was 718. It is likely that this is an underestimate as some parliamentary amendments were drafted but never finalised or moved.

This is similar to the previous year (which was 792). However, the increase in the number of non-government parliamentary amendments is marked (up to almost 25% from 1%), indicating the influence of a large number of members and Senators who are not part of the government.

Exposure drafts

OPC's performance measures in relation to Bills are also affected by an increasing government preference, and preference among many of our clients, for exposing draft legislation for public comment before its introduction into Parliament. This influences performance because the timeframes to provide resources are tighter for these Bills and further work is often required after consultation.

There has continued to be more demand for instruments to be drafted and available alongside their enabling Bill. This assists Parliament to consider the package of changes as a whole. Instrument

drafters work closely with Bill drafters, which can provide significant efficiencies for the broader project. In appropriate cases, the same drafting team will draft the Bill and the associated instruments.

Instrument drafting services

As mentioned earlier, in 2022-23, OPC drafted 352 instruments, totalling 4,422 pages. These figures were made up of ExCo legislative and notifiable instruments and other legislative and notifiable instruments. These figures were down on the previous year (464 instruments, totally 5,507 pages, for 2021-22). It is not clear why fewer instruments or pages were drafted during the year.

During 2022-23, 214 ExCo legislative and notifiable instruments drafted by OPC, totalling 2,046 pages, were made and registered on the Legislation Register. The number of instruments made decreased (from 268 in 2021-22), and the page numbers decreased (from 2,801 in 2021-22), from the previous year.

During 2022-23, approximately 132 other legislative and notifiable instruments, totalling 2,279 pages, were drafted by OPC on a user-pays basis for government agency clients and registered on the Legislation Register. This was a drop in instrument numbers (down from 196 in 2021-22) and page numbers (down from 2,706 in 2021-22).

Bills—results for performance criteria 1.1 and 1.2

OPC has met the targets for the performance criteria for the first purpose in 2022-23.

In 2022-23, 218 surveys on Bills were sent and 41 responses were received (19%), which is a little less than the proportion of responses received for the previous year (27%).

For performance criterion 1.1, clients are asked whether the Bills as introduced reflect their policy intentions. Survey responses for 2022-23 indicated that Bills reflected their sponsors' policy intentions. However, since Bills are not introduced without clearance from those sponsors, it would be surprising if sponsors did not believe that Bills reflected the sponsors' policy intentions when they were introduced.

For performance criterion 1.2, the target in the Corporate Plan and PBS for the average response to "overall satisfaction" was 4.0 out of 5 (where 5 is the highest rating). The result for 2022-23 was 4.8 out of 5. This was almost the same as the previous year (4.9).

59 people responded in the client survey to the question "*What did you like most about this experience with the Office?*". The comments reinforced the very high degree of satisfaction mentioned above with OPC's services. Comments included:

- [The drafter] was always courteous to deal with and responded quickly to drafting requests and attendance at meetings. He was also clear in communicating progress and next steps. There were a number of provisions that were drafted (at short notice) that never made it into the Bill and [the drafter] never showed any frustration about the wasted time/effort.
- Very personable, communicative drafting team that listened and asked good questions to expedite the clear drafting
- I very much appreciated [the drafter's] and OPC's positive, collaborative and committed approach. I think the drafting team went above and beyond in supporting us to work through

solutions and delivering to the timeframes and a very high quality product and we are extremely grateful.

- Prior knowledge of and expertise on subject matter, ability to offer options/approaches to difficult issues, flexibility and responsiveness, professionalism, friendly and courteous in interactions.
- The questions asked by the drafting team allowed us to analyse the policy in a short time and come up with an effective Bill in a timely manner.
- OPC had a clever approach to the initial drafting, so when there were subsequent policy changes, the draft was pretty robust.

In response to a question about whether there is anything that OPC should do differently in dealing with drafting projects, 8 responses were received. The majority of these were very positive.

Some suggestions included greater communication in relation to timeframes and improving the ability for OPC to host videoconferences. This has been actioned.

Instruments—results for performance criteria 1.1 and 1.2

332 surveys were sent in relation to instruments, and 44 responses were received (13%). This was a little down on the previous year (19%).

For performance criterion 1.1, survey results for 2022-23 indicated that instruments reflected their instructors' policy intentions.

For performance criterion 1.2, the target in the Corporate Plan and PBS for the average response to "overall satisfaction" was 4.0 out of 5 (where 5 is the highest rating). The result for 2022-23 was 4.8 out of 5. This was the slightly down on the previous year (4.9).

31 people responded to the question "*What did you like most about this experience with the Office?*". The comments reinforced this very high degree of satisfaction with services provided by OPC.

Comments included:

- Given the complex nature of our amendments, [the drafter] had the knowledge and expertise to fully articulate why certain things couldn't be worded in certain ways etc. She continually kept us in the loop about where things were at and never hesitated to contact us for even minor confirmations. It was a real learning experience for me for a Program that I am only fairly new to. [The drafter] has increased my understanding of my program through explanations, scenarios and her professionalism and expertise.
- Timely, knowledgeable, enthusiastic.
- Drafters always approachable and willing to assist, including providing possible solutions.
- There were a number of delays in providing final drafting instructions to the drafter. I was greatly appreciative of [the drafter's] patience throughout this process.
- The drafting team provided timely advice and drafting. Where complex matters are to be dealt with, the drafting team was always open to discussion and possible options to address these matters. They also provide drafts in a timely manner. The team also identified complex legal issues that will need to be addressed in the future if not addressed in the current instrument.

- Their pragmatism and understanding of our business and Minister's office expectation.

In response to a question about whether there is anything that OPC should do differently in dealing with drafting projects, 17 responses were received. As was the case with Bills, a significant majority suggested that there was nothing that should be changed. However, some comments for improvements related to the desire for face-to-face meetings and some greater clarity around legal requirements for instruments.

Methodology for Purpose 2

Purpose 2 is to ensure Commonwealth laws and instruments are freely available and accessible to all Australians by publishing those laws and instruments on the Federal Register of Legislation.

The key contribution that Publications staff make to ensuring that Commonwealth laws are freely available and accessible is to ensure that those laws (being Acts, legislative and other instruments, and compilations of Acts and instruments) are registered on the legislation Register as soon as possible.

Performance criteria 2.1 to 2.4 all require a particular publication task that contributes to this purpose to be completed within a specific time period.

Most data to calculate the relevant periods of time is automatically recorded by systems, such as the date of lodgement for requests to register an instrument or compilation, initial requested date for registration and registration date. The date of commencement for legislation is manually calculated and checked. Requests by clients to change the date of registration after lodgement but before registration is also recorded manually. All data is exported from systems to a central report for final calculation and manual checking.

Because the majority of the information collected is automated, and what is not automated is manually checked, the information is unbiased and verifiable.

Results for Purpose 2—Publication

Purpose 2—Publication

Ensure Commonwealth laws and instruments are freely available and accessible to all Australians by publishing those laws and instruments on the Federal Register of Legislation

Results for Purpose 2

Performance criterion 2.1

Criterion: Proportion of legislative and notifiable instruments and gazette notices that are registered on a specific day as required by lodging entities

Source: Corporate Plan 2022-23; PBS 2022-23, page 354

Target	Result
100%	100%

Performance criterion 2.2

Criterion: Proportion of other legislative and notifiable instruments and gazette notices that are registered no later than two working days after lodgement

Source: Corporate Plan 2022-23; PBS 2022-23, page 354

Target	Result
98%	99.9%

Performance criterion 2.3

Criterion: Proportion of Acts that are registered on the Legislation Register no later than two working days after the Royal Assent copy is received and verified as accurate

Source: Corporate Plan 2022-23; PBS 2022-23, page 354

Target	Result
98%	100%

Performance criterion 2.4

Criterion: Proportion of Act and legislative and notifiable instrument compilations required to be prepared by OPC that are registered on the Federal Register of Legislation 20 working days after commencement of the prospective amendments

Source: Corporate Plan 2022-23; PBS 2022-23, page 354

Target	Result
90%	93.11%

Analysis of factors that contributed to OPC's performance for Purpose 2

As is the case for drafting, OPC's performance in relation to performance criteria 2.1 to 2.4 is significantly affected by workloads.

The following statistics indicate the frequency of use of the Legislation Register and therefore the importance of up-to-date material on the Register.

Statistics—Legislation Register website

Year	Total visits	Total unique visits	Total page views
2022-23	13,263,254	6,111,473	36,862,073
2021-22	14,357,475	7,077,672	36,324,272

Note: Total unique visits is the number of unduplicated (counted only once) visitors. Total page views is the total number of pages viewed. For page views, repeated views of a single page are counted.

Publishing statistics

The volume of work in 2022-23, as reflected in the publishing statistics, decreased slightly in most areas compared with the volume of work in 2021-22 (approximately a 3.55% decrease in the number of items registered, and a 12.01% decrease in page numbers).

Statistics—Publishing

Registration/Publication	Number of items		Number of pages	
	2022-23	2021-22	2022-23	2021-22
Legislative instruments	1,777	1,903	34,335	32,034
Notifiable instruments	373	350	1,296	1,414
Gazette notices	1,487	1,037	3,378	2,850
Numbered Acts	106	119	4,208	5,675
Act compilations	323	539	293,484	319,745
OPC prepared instrument compilations—budget-funded	231	357	71,763	99,509
OPC prepared instrument compilations—user-pays	433	456	67,947	61,680
Agency prepared instrument compilations	475	636	38,070	61,853
Total	5,205	5,397	514,481	584,760

Note: The above statistics relate only to new items. They do not include back-captured or republished historical documents. The OPC prepared instrument compilations—user-pays figure includes 1 future law compilation, prepared at the request of the agency.

Statistics—Legislative (LIs) and Notifiable (NIs) instruments registered and repealed

Year	LIs registered	LIs repealed	NIs registered	NIs repealed
2022-23	1,777	2,260	373	65
2021-22	1,903	1,389	350	103

While there is some relationship between the workload in Purpose 1 and the workload in Purpose 2, there is not a direct correlation between the two. In relation to work that is tied to OPC under the [Legal Services Directions 2017](#), Bills that were drafted in OPC that pass, and instruments that are drafted in OPC that are made and registered, will result in compilations work flowing through to the Publications work group. However, the Publications work group will also register, and in many cases, prepare compilations for non-tied instruments that other agencies draft.

High quality data

While not specifically measured by the performance criteria, maintaining high quality data on the Legislation Register is essential to meeting OPC's second purpose.

The Publications group has continued to undertake data acquisition projects to make difficult-to-find historical legislative material more accessible.

These projects are complex and time-consuming and are worked on by staff alongside other core business functions.

Of note, the Publications group manually converted 10,447 documents that were available only in PDF to Word this financial year and published them on the Register in multiple formats.

Results for performance criteria 2.1 to 2.4

OPC has met all performance targets for this purpose in 2022-23. Results for performance criteria 2.1 to 2.4.

Results for performance criteria 2.1 to 2.3

New legislative and notifiable instruments and gazette notices lodged for registration were registered promptly on the Legislation Register.

This financial year 100% of legislative and notifiable instruments and gazette notices were registered on a specific date as required by lodging entities, meeting the performance target of 100%.

99.97% of other legislative and notifiable instruments and gazette notices were registered no later than two working days after lodgement, meeting the performance target of 98%.

New Acts were registered promptly on the Legislation Register.

100% of Acts were registered on the Legislation Register no later than two working days after the Royal Assent copy is received and verified as accurate, exceeding the performance target of 98%.

93.11% of Act and legislative and notifiable instrument compilations required to be prepared by OPC were registered on the Legislation Register 20 working days after commencement of the prospective amendments, meeting the performance target of 90%.

Chapter 3: Additional information

Introduction

This Chapter includes additional information relating to OPC's performance that is not required for the purposes of the annual performance statements.

Editorial changes

Drafting Direction 4.4 requires FPC to report each year on the FPC's editorial powers in the annual report for OPC.

Under Division 3 of Part 2 of Chapter 2 of the [Legislation Act 2003](#) (the **Legislation Act**), FPC may make minor editorial changes to an Act or instrument to correct an error, give effect to a misdescribed amendment, or bring the Act or instrument into line with legislative drafting practice. These changes must not alter the effect of the legislation.

During 2022-23, FPC exercised this power 125 times in 88 compilations. In some compilations more than one editorial change was made. A summary of the kinds of editorial changes made is as follows:

Item	Kind of editorial change	Number
1	Changes to grammar, syntax or the use of conjunctives or disjunctives	2
2	Changes to punctuation	18
3	Changes to spelling	3
4	Changes to typeface	7
5	Correct typographical errors	5
6	Give effect to the misdescribed amendments as intended	48
7	Removal of redundant text	6
8	Renumbering of provisions	9
9	Reordering of definitions	7
10	Reordering of provisions	2
11	Show the effect of an amendment of the instrument	3
12	Updates to cross-references	11
13	Updates to references of a law or a provision	4
Total editorial changes		125

A report with details of all editorial changes made in 2022-23 can be found on the Legislation Register at www.legislation.gov.au/content/editorialchanges.

Instruments given unique names

Section 10 of the [Legislation Rule 2016](#) permits FPC to add a name to an unnamed instrument or document, or amend the name of an instrument or document that is not unique when it is lodged for registration.

This ensures that all registered instruments and documents on the Legislation Register are uniquely named and therefore easier to identify and find.

During 2022-23, FPC exercised this power for 11 instruments.

A report with details of all instruments given a unique name can be found on the Legislation Register at <https://www.legislation.gov.au/Content/UniqueNames>.

Sunsetting legislative instruments

Under the Legislation Act, legislative instruments sunset automatically after 10 years unless action is taken to preserve them. This ensures that legislative instruments are kept up to date and only remain in force as long as they are required. Sunsetting is also an important mechanism to pursue clearer laws and reduce red tape.

OPC continues to work closely with agencies to manage the sunset of legislative instruments, including by:

- providing agencies and Parliament with lists of instruments due to sunset in 6, 12 and 18 months;
- drafting deferral certificates when instruments due to sunset are not able to be redrafted in sufficient time; and
- redrafting sunset instruments and reviewing sunset instruments that have been redrafted by agencies.

In addition, in 2022-23, OPC had a specific focus on sunset instruments, delivering presentations to 2 Departments and the Legal Risk Committee on sunset.

In 2022-23, 2 lists of instruments due to sunset in 18 months were prepared for the Attorney-General to table in Parliament in accordance with the Legislation Act.

Encouraging high standards in the drafting of legislative and notifiable instruments

FPC has an obligation under section 16 of the Legislation Act to promote the legal effectiveness, clarity, and intelligibility to anticipated users, of legislative instruments and notifiable instruments in order to encourage high standards in the drafting of legislative instruments and notifiable instruments.

In relation to instruments drafted by OPC, we have a strong focus on quality. This quality relies on both the significant focus we have on training drafters through our pairing system, as well as high quality internal checking by drafters and editors.

During 2022-23, in relation to instruments drafted outside OPC, FPC fulfilled her obligation under section 16 of the Legislation Act by:

- having OPC drafters draft tied legislative instruments and some billable instruments;
- reviewing instruments for other agencies;
- providing client advisers to provide quick, informal advice about drafting matters;
- providing guidance to agencies through access to instrument templates, Drafting Directions and the Instruments Handbook on OPC's website;
- having Publications staff work with agencies to identify issues at the time of registering legislative instruments;
- the use of FPC editorial and other powers to correct minor errors with instruments; and
- providing 9 Legislation Process Courses, 5 Legislative Design Courses and 1 Drafting Simple Instruments One Course, with a total of 440 participants across all 15 courses.

Finally, FPC also continued to assist in preventing the inappropriate use of gender-specific language in legislative instruments through guidance provided to agencies in the Instruments Handbook and monitoring of the use of gender-specific language through reporting by agencies at the time of registration.

No inappropriate use of gender-specific language was identified in instruments that had already been made and therefore no notification was required under subsection 16(3) of the Legislation Act.

Chapter 4: Management and accountability

Corporate governance

OPC's governance framework supports OPC to provide strategic direction, ensure we achieve our purposes, manage risks and use resources responsibly and with accountability.

Governance committees

There are a number of key committees that support FPC.

Senior Management Team

FPC takes responsibility for most of the decision-making within OPC on strategic and high-level management issues. FPC is assisted with this by the other members of the Senior Management Team (**SMT**) which meets weekly.

The SMT consists of:

- FPC (Ms Meredith Leigh);
- Second Parliamentary Counsel (Ms Bronwyn Livermore);
- Acting Second Parliamentary Counsel (Ms Rebecca Considine);
- General Manager Publishing (Ms Aasha Swift);
- General Manager Corporate and Chief Information Office (Mr Steve Campbell); and
- one Band 2 SES officer who rotates through the SMT.

Throughout the year, the SMT focussed on:

- our people;
- risk management;
- business continuity;
- the Legislation Register;
- governance, policies, procedures and guidelines;
- ICT;
- security; and

- finance.

Audit and Risk Committee

The SMT is supported by the Audit and Risk Committee which brings an external perspective to OPC's operations. There are three members on OPC's Audit and Risk Committee.

Details of the Committee members can be found in the table below.

Member's Name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	No. of meetings attended / total no. of meetings	Total annual remuneration
Jeff Lamond PSM (Chair - current)	Formal economics and accounting qualifications, graduate qualification in legal studies. CEO of small company (7 years). 34 years public service employment (13 years at SES and 6 1/2 as a Statutory Office Holder – APS Merit Protection Commissioner). Mr Lamond has managed his own consultancy since 2008 covering employment, values and ethics and personnel policy. He served for 10 years as Internal Ombudsman in two agencies addressing personnel, entitlements and management issues. Mr Lamond has substantial experience with audit-chaired committees and sat as an independent member on a number of Audit and Risk Committees for a range of Australian Government Agencies.	5/5	\$11,880
Maria Storti (independent member - February 2021 to current)	Chartered Accountant, Fellow of the Australian Institute of Company Directors, Master of Business Administration and holds degrees in economics. Former Ernst & Young advisory partner, Ms Storti has worked with professional services firm PwC in the areas of audit, consultancy and risk. She has also held senior executive roles in various sectors, including government and education.	5/5	\$6,197.69
Nick Stanton (independent member - February 2021 to current)	Certified Practising Accountant, holds Commerce and Business Administration Degree. With over 20 years' experience in Government accounting, Mr Stanton is currently the Chief Financial Officer of the Australian Bureau of Statistics and was the Deputy Chief Financial Officer at the previous Department of Jobs and Small Business.	5/5	\$0

OPC's Audit and Risk Committee Charter is available on OPC's website (<https://www.opc.gov.au/sites/default/files/s02ee355.v31.pdf>).

Workplace Consultative Committee

OPC places importance on engaging with staff. The main forum for consultation with staff is the Workplace Consultative Committee (**WCC**) which meets every 2 months. Our WCC also operates as our Health and Safety Committee for the purposes of the [Work Health and Safety Act 2011](#).

The membership of the WCC consists of the members of the SMT and 5 employee representatives. The WCC is also the Health and Safety Committee and is attended by the Health and Safety Representative.

Other committees

The SMT is supported by a number of employee committees:

- the People Committee;
- the Business Operations and Innovation Committee; and
- the Joint Publications and Drafting Working Group.

The Business Operations and Innovation Committee provides support to OPC in relation to business operations. The People Committee provides support to OPC in relation to our people. The Joint Publications and Drafting Working Group brings our drafters and Publications staff together to work collaboratively on projects of joint significance.

Corporate planning

The corporate plan, developed for the purposes of section 35(1)(b) of the [*Public Governance, Performance and Accountability Act 2013*](#), is an important part of our strategic planning. It allows us to think about our priorities, how we measure our success, and what challenges we might face.

Risk management

Risk management is an important focus for OPC. We are continuing to reflect on a regular basis on our enterprise level risks, identifying emerging risks. Our enterprise level risks allow the SMT to focus on significant strategic risks for OPC, while our operational risks ensure that all staff are engage with risk at an operational level.

Fraud prevention and control

OPC has in place appropriate fraud prevention, detection, investigation, reporting and data collection procedures and processes that meet OPC's specific needs and comply with the Commonwealth Fraud Control Framework.

OPC has in place a fraud control policy, fraud risk assessment and fraud control plan. These measures are designed to prevent, detect, investigate, and manage instances of fraud in accordance with OPC's requirements. The policy complies with the Commonwealth Fraud Control Framework for the 2022-23 financial year. OPC reviewed the policy, assessment and plan in 2022-23. No additional fraud control initiatives were undertaken as a result of the review. All reasonable measures were taken to deal appropriately with fraud.

Internal audit

Our system of internal audit provides a third line of defence in bringing external expertise and objectivity to our operations.

During 2022-23, internal audits were conducted in relation to:

- information management to assess current information management/record keeping practices against the requirements issued by the National Archive;
- management of end of month and end of year financial processes to determine whether the processes established for end of month and end of year financial processing are fit for purpose; and
- the annual fees for the Federal Register of Legislation to ensure the model for calculating fees is appropriate for the new Register.

Maintenance of ethical standards

OPC has taken steps to ensure that staff are aware of their rights and obligations under the [Public Service Act 1999](#), such as:

- determining policies relating to breaches of the APS Code of Conduct, and for dealing with public interest disclosures;
- incorporating the APS Values, Code of Conduct, Accountable Authority Instructions and other material relevant to ethical conduct are incorporated, as appropriate, into OPC policies and guidelines;
- including the relevant material during induction programs from new employees; and
- setting high ethical standards on the acceptance of gifts and hospitality which applies equally to members of the SMT and to other staff.

External scrutiny

A review of the [Legislation Act 2003](#) was conducted in relation to the operation of that Act and the Legislation Register. A report of that review was table in Parliament on 3 August 2022. OPC will continue to work with the Attorney-General's Department in relation to the government's response to the review.

In 2020, the Australian Law Reform Commission commenced a review of the legislative framework for corporations and financial services regulation. The OPC representative on the Advisory Committee for the review is Second Parliamentary Counsel, Bronwyn Livermore. The final report is due by 30 November 2023.

The Treasury Laws Amendment (2023 Law Improvement Package No. 1) Bill 2023, introduced on 14 June 2023, is a very large law reform project to improve the navigability and readability of the Corporations Legislation, implementing recommendations from Interim Reports A and B.

There have been no judicial decisions, or decisions of administrative tribunals or the Australian Information Commissioner that have had, or may have, a significant effect on the operations of OPC.

There have been no reports on the operations of OPC by the Auditor-General (other than the report on financial statements), a parliamentary committee or the Commonwealth Ombudsman.

There were no capability reviews released concerning OPC during the period.

Chapter 5: Management of human resources

Assessment of OPC's effectiveness in developing employees

OPC's effectiveness in achieving its objectives relies on the effectiveness and capability of our people. Accordingly, we value our people, we listen to our people, we support our people, and we invest in our people.

Our Values

OPC's Values build on the APS values, and were co-designed with our people. They are:

- We are trusted: we are respected as reliable and honest experts.
- We are professional: we deliver accurate, thorough and informed work to a high standard.
- We are responsive: we are adaptable and timely in delivering outcomes.
- We are collaborative: we work together to achieve shared outcomes.

In 2022-23, our values were promoted by the continuation of our annual values awards, which recognise and celebrate people whose activities have epitomised our values during the year.

Inclusion and diversity

Our consultation and engagement framework provides the foundation for a culture that supports the involvement of all our people. It works on the basis that we all, irrespective of our position, workgroup or level, have a responsibility and accountability to:

- uphold our values;
- provide each other with feedback;
- consult and engage with colleagues on matters which are of interest and affect them; and
- build collaborative behaviours and capacities in our day-to-day work.

Inclusion occurs informally through social events, some of which are supported by our active social club, and more formally through team and workgroup meetings, and through working groups set up to support a range of business improvement projects, such as the Joint Publications and Drafting Working Group. We consult through formal committees - the Workplace Consultative Committee, the Business Operations and Innovation Committee and the People Committee - in which our people are encouraged to participate.

In July 2022 we launched a new Diversity and Inclusion Strategy, to support all our people to bring their whole selves to work. It aims to maintain OPC as a place where our people feel respected and valued, our workplaces are safe, our workforce is diverse and our culture is inclusive.

Our strategy is working. In the 2023 Employee Census, 83% of our people agreed that OPC is committed to, and actively promotes, a diverse and inclusive culture.

In March 2023 we proudly launched our Reflect Reconciliation Action Plan. We have maintained an active and enthusiastic Reconciliation Action Plan Working Group, and with their support are making steady progress in achieving action items and the Reconciliation Action Plan goals.

Our diversity has been celebrated throughout 2022-23 by combining social events with celebrations and the promotion of Harmony week, International Women's Day, Pride Month, Wear it Purple Day, National Sorry Day, Reconciliation Week, NAIDOC Week, International Men's Day and International Day of People with Disability. We have maintained a focus on inclusion of mental health and well-being through our Healthier Work activities.

Feedback culture

OPC maintains a strong performance feedback culture. Sharing performance feedback in an environment that promotes professional growth, collaboration and achievement is the key to successful individual performance, which forms the basis for attaining team and organisational objectives. We understand a feedback culture to be where there is a widespread everyday habit of seeking and sharing feedback.

In 2022-23, we embedded our contemporary performance management approach (the ACE Program), co-designed with our people, which focusses on clarity of expectations, recognition of achievements, and support for growth.

We provide support for our people to take ownership of seeking the feedback they need for growth in both their current roles and for their careers. In 2022-23, we continued our investment in providing blended learning opportunities for people in asking for performance feedback.

Investing in capability

We recognise that to succeed in an environment where change is rapid, complex and ever present, people need to not only develop new skills rapidly, they also need to develop new mind sets and capabilities. We encourage this, expecting our people to continuously learn, discover, grow and develop themselves throughout their career.

Technical drafting expertise

We take pride in the extremely high quality of the professional work done by our drafters and are committed to seeing that high standard maintained. Technical drafting expertise is taught to new assistant drafters through a pairing system, where they are paired with, and learn from, an experienced senior drafter. New assistant drafters may also be supported to undertake a pre-admission legal practice course.

On-the-job training of the assistant drafters involves the undertaking of a range of activities which vary depending on the nature and urgency of the work allocated to the team from time to time, and the stage of development of the assistant drafter's drafting skills. The detailed and targeted feedback

that is given as part of the pairing system is one of the most effective ways of learning drafting skills and is the most integral part of the training for assistant drafters. Each assistant drafter is allocated an APC Development Manager (a SES Band 2 drafter) to oversee and support the assistant drafter's development over their career.

In addition, all drafters are encouraged to undertake continuing professional development to expand, refresh and maintain the currency of their legal knowledge and drafting skills, including through a program of internally provided training in drafting matters.

Technical publications expertise

The Publications Training Program is a formal program based on contemporary best practice, designed to introduce new Publications employees to technical aspects of our work in a scaffolded way that builds on the knowledge they acquire moving through its various stages.

The primary objectives of the program are to build foundational skills and a broad understanding of our work, to ensure employees feel confident in delivering that work, and to establish and grow collaborative behaviours that empower employees to seek solutions. The program provides an intended trajectory beginning with core components of the Publication group's work before allowing for individual development in ad hoc areas of interest in accordance with business needs.

Training is delivered in small groups and follows the gradual release of responsibility training method commonly described as "I do, we do, you do", and embeds a variety of self- and peer-review throughout. Existing employees are encouraged to use the program as a tool to assess their comfort level with various work tasks and as a roadmap for potential future development.

Technical corporate services expertise

While most members of our corporate services group bring years of expertise when they join OPC, and many bring formal qualifications, we encourage continued professional growth. Support is available for ongoing technical development through short courses and for formal qualifications.

Targeted development

Employees are encouraged to identify and actively pursue opportunities to meet development needs in their current, or for future roles. This can include development to support enhancement in the areas covered by OPC's core capabilities. Studies Assistance is available for formal programs of study leading to a qualification.

Flexible work

We recognise that work is only one part of our lives, and that flexibility is important so we can balance work with other important parts of our lives. Our approach to flexible work arrangements takes into account the diverse circumstances of individuals, and balances it with our commitment to maintaining a vibrant, healthy workplace culture.

Our role specific arrangements rely on trust between supervisors and their staff and a demonstration that work outcomes continue to be met. Flexibility is enabled by our culture, behaviours, systems, processes and services (including access to technology), the individual's capacity to work independently and their ability to actively contribute to the workplace.

Flexible working options include:

- A hybrid working model, where our people can work some days at home under an agreed arrangement, and we all work in the office for three days each week. This option is used by 38% of our people.
- Flextime, which allows us to set our own patterns of attendance at work within specified limits (APS 1-6 employees). This option is used by 38% of our people.
- Flexible working hours, where we manage our working hours in a flexible way on an ad hoc or longer term basis, and to manage heavy workloads (drafters, Executive Level and SES employees). This option is used by 62% of our people.
- Part-time hours, which suit those of us who wish or need to work less than 37.5 hours per week. This option is used by 21% of our people.

Staffing statistics

The staffing statistics for OPC at 30 June 2023 are in Appendix B.

Coverage of enterprise agreements and Public Service Act 1999 subsection 24(1) determinations

All non-SES employees (82 employees) are covered by an Enterprise Agreement which commenced on 12 May 2016, and a determination made under subsection 24(1) of the [Public Service Act 1999](#) which commenced on 12 May 2022 for a period of three years, and was updated on 27 April 2023.

OPC has used Individual Flexibility Arrangements since at least 2014 to provide benefits to both the Office and individual employees. None of the Individual Flexibility Arrangements provided by OPC are dependent on performance. During 2022-23, 7 non-SES employees received supplementary experience loadings under Individual Flexibility Arrangements.

SES employees (26 employees) are each covered by an individual determination made under subsection 24(1) of the [Public Service Act 1999](#) which commenced on the later of 7 April 2022, or the date on which the employee commenced in their SES role, and updated from time to time.

Executive remuneration

Remuneration for SES employees (26 employees) was provided consistent with Policy No. 7.3 OPC SES Remuneration Framework.

Disclosure of executive remuneration financial information for 2022-23 in accordance with the [Public Governance, Performance and Accountability Rule 2014](#) (the **PGPA Rule**) is set out in Appendix E.

Benefits

We provide a range of benefits in addition to our salaries.

- Employees receive generous superannuation through the Commonwealth Superannuation Corporation or a superannuation fund of their choice.
- Employees who maintain the ability to work from home, essential to our business continuity plan, may receive an allowance of \$35 a week to meet some of the costs of maintaining internet access and a private mobile phone used for official purposes while working from home.
- Overtime payments, including a meal allowance, are available for APS 1-6 employees who work outside normal working hours to meet workload demands.
- Employees who make an additional contribution to our safety by taking on an additional role may receive an allowance: for First Aid Officers, of \$17.69 a week; for Health and Safety Representatives, of \$366.80 per year.
- Employees whose skills are needed to provide language services may receive an allowance of between \$710-\$1,420 per year.
- Employees occupying eligible positions may receive an allowance of \$20.50 a week to cover some of the costs associated with a private telephone made available for OPC official purposes.
- All employees may access salary packaging for vehicles, child care and superannuation.
- Employees may access subsidised parking, and SES employees may access free, onsite parking.
- SES employees may access an executive vehicle allowance of \$32,735. This allowance is indexed quarterly.
- All employees may access free annual influenza vaccinations.
- All employees may access support for annual health assessments up to \$200 per year.
- Employees who need glasses to perform their work may receive support for the purchase of prescription eyewear of up to \$597 every two years, and for the costs of eye tests.
- All employees may access free, confidential support from organisational psychologists through our Employee Assistance Program.

Performance pay

There is no provision for performance pay for APS employees in OPC's Performance Management Programs.

Workplace Health and Safety

Workplace Health and Safety (*WHS*) continues to be a major area of focus for OPC.

During the year, the following initiatives were undertaken to ensure the health, safety and welfare of workers who carry out work for OPC:

- maintaining and reviewing a register of work health and safety risks, and monitoring the effectiveness of risk treatments;
- implementing safe systems of work for key work health and safety risks, including computer use, infectious illness, and fatigue;
- maintaining an active well-being program and platinum plus status with the Healthier Work Program;
- maintaining an active network of trained first aid officers;
- maintaining our status as a 'Breastfeeding Friendly Workplace';
- ensuring that workplace assessments are completed for all workers new to the office and the completion of a safety checklist for those working from home;
- providing influenza vaccinations for all workers;
- providing training for supervisors on their WHS obligations; and
- consulting with workers through the Workplace Consultative Committee, which acts as our Health and Safety Committee.

Health and safety outcomes

The following outcomes were achieved as a result of initiatives taken during the year or in past years:

there was an increased awareness of the importance of health, wellbeing and safety in the workplace, as a result of a regular communication campaign and the Healthier Work Plan initiatives; and

no minor injuries were reported, three medically treated injuries were reported, and no lost time injuries were reported;

staff survey results for 2023 showed a high level of satisfaction with health and wellbeing in the workplace. 82% of respondents believe OPC does a good job of promoting health and wellbeing, and 78% of respondents are satisfied with the policies and practices in place to help them manage their health and well-being (significantly higher than the APS average).

The challenge of a heavy workload for OPC remains, with 21% of staff survey respondents indicating they feel burned out by their work, and 30% reporting they consistently work with unrealistic time pressures.

Notifiable incidents

There were no notifiable incidents during the year requiring notification under section 38 of the [Work Health and Safety Act 2011](#).

Investigations

OPC has not been the subject of any investigation and no notices have been issued to OPC under Part 10 of the *Act* during the year.

Chapter 6: Purchasing and consultants

Purchasing

OPC's procurement policies and practices reflect the principles in the *Commonwealth Procurement Rules*. We focus on obtaining value for money, engaging competition, efficient, effective, economical and ethical use of government resources, accountability, transparency in all our business transactions and compliance with other Australian Government policies.

OPC has complied with the requirements of the Australian Government's Digital Business Plan, and is capable of sending and receiving e-Invoices.

OPC has complied with the core policies and practices as identified in the Commonwealth Procurement Rules and OPC's Accountable Authority Instructions and Office Procedural Circulars.

OPC's Annual Procurement Plan is reviewed annually and published on the AusTender website at <http://www.tenders.gov.au/>.

Procurement initiatives to support small business

OPC supports small business participation in the Australian Government procurement market. OPC's measures to support small business enterprises include:

- Complying with the Commonwealth Procurement Framework; and
- Using standardised contracts for low-risk procurements under \$200,000.

Small and Medium Enterprises (SMEs) and Small Enterprise participation statistics are available on the Department of Finance's website at

<https://www.finance.gov.au/government/procurement/statistics-australian-government-procurement-contracts->

OPC recognises the importance of ensuring that small businesses are paid on time, complying with the government's Supplier Pay On Time or Pay Interest Policy. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website (<http://treasury.gov.au/>).

OPC supports the goals of the government's Indigenous Procurement Policy. This is reflected in the Indigenous Procurement Policy procurement statistics. Further details are available on the National Indigenous Australians Agency website (<http://niaa.gov.au/>).

Reportable consultancy contracts

OPC engages consultants where it lacks specialist expertise or when independent research, review or assessment is required. Consultants are typically engaged to investigate or diagnose a defined issue or problem, carry out defined reviews or evaluations, provide independent advice and information and develop solutions to assist OPC's decision-making. Prior to engaging reportable consultants, OPC takes into account the skills and resources required for the task, the skills available internally, and the cost-effectiveness of engaging external expertise. The decision to engage a consultant is made in accordance with the Public Governance, *Performance and Accountability Act 2013* and related regulations including the Commonwealth Procurement Rules and relevant internal policies.

Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of reportable consultancy contracts is available on the AusTender website (<http://tenders.gov.au/>).

During 2022-23, 6 new consultancy contracts were entered into involving total actual expenditure of \$0.314m. In addition, 2 ongoing consultancy contracts were active during the period, involving total actual expenditure of \$0.009m.

Details of the new and ongoing reportable consultancy contracts entered into during 2022-23 are shown in the following tables.

Expenditure on Reportable Consultancy Contracts Current Report Period (2022-23)	Number	Expenditure \$ (GST inc)
New contracts entered into during the reporting period	6	\$314,494
Ongoing contracts entered into during a previous reporting period	2	\$8,948
Total	8	\$323,442

Organisations Receiving a Share of Reportable Consultancy Contract Expenditure Current Report Period (2022-23)	Expenditure \$ (GST inc)
Bespoke Change Pty Ltd (ABN 72 653 610 970)	\$87,780
North Security (ABN 39 613 493 584)	\$73,150
Bellchambers Barrett (ABN 14 942 509 138)	\$67,040
Callida Consulting Pty Ltd (ABN 40 154 007 664)	\$40,785
Ionize (ABN 62 132 569 6941)	\$30,855
Interaction Consulting (ABN 82 064 623 543)	\$14,885

Reportable non-consultancy contracts

Annual reports contain information about actual expenditure on reportable consultancy contracts and reportable non-consultancy contracts. Information on the value of reportable consultancy contracts and reportable non-consultancy contracts is available on the AusTender website.

During 2022–23, 5 new non-consultancy contracts were entered into involving total actual expenditure of \$0.321m. In addition, 6 ongoing non-consultancy contracts were active during the period, involving total actual expenditure of \$1.906m.

No contracts of \$100,000 or more (GST Inc.) were entered into during 2022–23 that did not provide for the Auditor-General to have access to the contractor's premises where appropriate.

Details of the new and ongoing reportable non-consultancy contracts entered into in 2022–23 are shown in the following tables.

Expenditure on Reportable Non-Consultancy Contracts Current Report Period (2022-23)	Number	Expenditure \$ (GST inc)
New contracts entered into during the reporting period	5	\$320,544
Ongoing contracts entered into during a previous reporting period	6	\$1,906,455
Total	11	\$2,226,999

Organisations Receiving a Share of Reportable Non-Consultancy Contract Expenditure Current Report Period (2022-23)	Expenditure \$ (GST inc)
Hi-Tech Group Australia Ltd (ABN 41 062 067 878)	\$683,987
101 Web Technology (ABN 77 104 651 210)	\$682,440
Refactor Solutions Pty Ltd (ABN 54 114 704 022)	\$346,252
Peoplebank Australia Ltd (ABN 42 003 995 748)	\$277,952
Relatbl Recruiting Pty Ltd (ABN 28 632 957 478)	\$123,984
Storm IT (Payroll) Pty Ltd (ABN 53 623 497 576)	\$92,765

Chapter 7: Miscellaneous

Advertising and market research etc.

Under section 311A of the *Commonwealth Electoral Act 1918*, OPC is required to disclose payments of \$14,500 or more (inclusive of GST) to specific types of organisations. These organisations are advertising agencies, market research organisations, polling organisations, media advertising organisations and direct mail organisations.

During 2022–23, vacant positions in OPC were advertised on recruitment sites through the government's master advertising agency, Universal McCann. Other than using LinkedIn Australia for recruitment, no money was paid by, or on behalf of, OPC to any other advertising agency, market research organisation, polling organisation, direct mail organisation or media advertising organisation.

Disability reporting

Disability reporting is included in the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available on their website at www.apsc.gov.au.

Freedom of information

Entities subject to the *Freedom of Information Act 1982 (FOI Act)* are required to publish information to the public as part of the Information Publication Scheme (IPS). This requirement is set out in section 8 of the Act. Each agency must display a plan on its website showing what information it publishes in accordance with the Information Publication Scheme requirements. OPC's Information Publication Scheme plan is available on OPC's website (<https://www.opc.gov.au/corporate-information/foi-ips-pid/information-publication-scheme>).

Ecologically sustainable development and environmental performance

Reporting required by section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* is set out in Appendix C.

Additional information

The contact officer for additional information about OPC is the General Manager, Mr Stephen Campbell, who can be contacted by telephone on (02) 6120 1409 and by email at admin@opc.gov.au.

OPC's website address is <https://www.opc.gov.au/>. The Annual Reports can be found on OPC's website (<https://www.opc.gov.au/corporate-information/annual-reports>).

Appendix A: Entity resource statement and Expenses by outcome

Entity resource statement

	Actual available appropriation for 2022–23 \$'000	Payments made 2022–23 \$'000	Balance remaining 2022–23 \$'000
ORDINARY ANNUAL SERVICES			
Departmental appropriation			
Prior year appropriations	21,110	16,004	5,106
Departmental appropriation ¹	18,423	10,196	8,227
S 74 retained revenue receipts	7,629	-	7,629
Total ordinary annual services	47,162	26,200	20,962
Total net resourcing and payments for entity	47,162	26,200	20,962

¹ Includes an amount of \$0.489 million for the Departmental Capital Budget. For accounting purposes, this amount has been designated as “contributions by owners”.

Expenses for Outcome 1

Outcome 1-A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments	Budget 2022-23 \$'000	Actual expenses 2022-23 \$'000	Variance 2022-23 \$'000
	(a)	(b)	(a) - (b)
Program 1.1: Legislative drafting and publication			
DEPARTMENTAL EXPENSES			
Ordinary annual services (Appropriation Bill No. 1, Appropriation Bill No. 3, and Supply Act No. 1)	17,794	16,292	1,502
Retained revenue receipts (section 74)	6,698	7,223	(525)
Expenses not requiring appropriation in the budget year	894	851	43
Total for Program 1.1	25,386	24,366	1,020
Total expenses for Outcome 1	25,386	24,366	1,020
		Actual 2021-22	Actual 2022-23
Average staffing level (number)		105	100

Appendix B: Staffing statistics and salary ranges

Headcount

The numbers of employees referred in this Appendix are determined by headcount.

Non-ongoing employees and Indigenous employees as at 30 June 2023

As at 30 June 2023, OPC had two non-ongoing employee, and no employees who identified as Indigenous.

As at 30 June 2022, OPC had one non-ongoing employees, and no employees who identified as Indigenous.

Employee location as at 30 June 2023

As at 30 June 2023, all of OPC's 111 employees were located in the ACT.

Full-time and part-time ongoing employees as at 30 June 2023

Category	Full Time Ongoing	Part time Ongoing	Total Ongoing	Full Time Non-Ongoing	Part time Non-Ongoing	Total Non-Ongoing	Total
SES 3	0	0	0	0	0	0	0
SES 2	4	0	4	0	0	0	4
SES 1	15	7	22	0	0	0	22
EL 2	10	0	10	0	0	0	10
EL 1	9	0	9	0	0	0	9
APS 6	10	4	14	0	0	0	14
APS 5	14	3	17	0	2	2	19
APS 4	8	0	8	0	0	0	8
APS 3	0	0	0	0	0	0	0
APS 2	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0
Other	19	6	25	0	0	0	25
Total	89	20	109	0	2	2	111

Male and female ongoing employees as at 30 June 2023

Category	Man/ Male - Full time	Man/ Male - Part time	Woman/ Female - Full time	Woman/ Female - Part time	Woman/ Female - Total	Non-binary - Full time	Non-binary - Part time	Non-binary - Total	Prefers answer - Full time	Prefers answer - Part time	Prefers not to answer - Total	Uses a different term - Full time	Uses a different term - Part time	Total
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	1	0	3	0	3	0	0	0	0	0	0	0	0	4
SES 1	9	4	6	3	9	0	0	0	0	0	0	0	0	22
EL 2	7	0	3	0	3	0	0	0	0	0	0	0	0	10
EL 1	3	0	6	0	6	0	0	0	0	0	0	0	0	9
APS 6	3	1	7	3	10	0	0	0	0	0	0	0	0	14
APS 5	3	1	4	11	2	13	0	0	0	0	0	0	0	17
APS 4	3	0	3	4	0	4	1	0	1	0	0	0	0	8
APS 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	5	1	6	14	5	19	0	0	0	0	0	0	0	25
Total	34	7	41	54	13	67	1	0	1	0	0	0	0	109

Available salary ranges as at 30 June 2023

Category	Minimum (\$)	Maximum (\$)
SES 3		
SES 2	217,562	272,939
SES 1	165,155	209,248
EL 2	131,006	157,718
EL 1	113,889	138,290
APS 6	89,620	102,949
APS 5	82,975	87,989
APS 4	74,393	80,775
APS 3	66,748	72,043
APS 2	58,601	64,987
APS 1	53,520	57,230
Other	70,223	157,718
Minimum/Maximum range	53,520	272,939

Appendix C: Reporting required by section 516A of the Environment Protection and Biodiversity Conservation Act 1999

How OPC's activities accorded with principles of ecologically sustainable development

OPC's activities are fully described in Chapter 1 of this report.

Given that OPC did not administer any legislation during the year and OPC's activities were undertaken largely on the instructions of clients, there was little scope for OPC's activities to give effect to the principles of ecologically sustainable development listed in section 3A of the [*Environment Protection and Biodiversity Conservation Act 1999*](#).

However, OPC drafters may draw the attention of instructors of draft legislation to the long-term and short-term ecological implications of legislation embodying their instructions. This accords with the first of the principles listed in that section: "decision-making processes should effectively integrate both long-term and short-term economic, environmental, social and equitable considerations".

Appropriations Acts outcome contributing to ecologically sustainable development

OPC has only one outcome under the Appropriation Acts: "A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the

drafting and publication of those laws and instruments.” It is difficult to conclude that this outcome makes any identifiable contribution to ecologically sustainable development.

Effect of OPC’s activities on the environment

OPC’s operations have direct and indirect effects on the environment, particularly through the use of energy, transport, office equipment and materials used in office equipment. The following table, which relates to some of those commodities in the year, gives an indication of those effects and a comparison with 2021-22.

	2022-23	2021-22	Comments
Building Performance			
NABERS Rating	5.5	5.0	
OPC Tenancy Performance			Certified base building assessment for both 2021–22 and 2022–23. OPC occupies a single floor of 2,770 m2 with a lease term until September 2025. The lease includes a Green Lease Schedule as required by government policy.
Tenant Light and Power			
Total kWh	142,067	139,842	Although OPC’s tenancy is not certified, it is currently performing at 5.0 stars, which exceeds the requirements for a 4.5 NABERS rating.
Green Power kWh	14,207	13,984	
Total mJ	511,441	503,430	
kWh per m ²	51.16	50.36	Consumption has increased 1.6%. This is most likely due to an increase in the number of staff on-site in the 2022–23 Financial year.
mJ per m ²	184.17	181.29	
kW per ASL	1,414	1,332	Consumption per ASL in 2022–23 has increased by 4% but is still significantly below the Government’s current energy target of 7,500 MJ per ASL.
mJ per ASL	5,090	4,795	
Nominal Lighting Power Density (NLPD)			
Watts per m ²	5.0	5.0	The NLPD also outperformed the Government’s recommended target of 8 watts per m ² .
Environmental Impacts			
CO ² produced (tonnes)	103.7	113.3	This decrease is driven by a decrease in emissions factors per kWh of electricity consumed.
Purchase of copy paper (tonnes)	1.7	1.6	Paper consumption has remained steady over the 2022–23 Financial year.

These figures do not include energy and paper used by the contractor engaged by OPC to print Bills for introduction into the Parliament.

Water usage for OPC’s tenancy is not separately metered.

Measures to minimise the effect of OPC’s activities on the environment

OPC’s workplace design maximises environmental sustainability, with a strong focus on access to natural light. The elongated floor plate has core services, meeting, utility and storage rooms inbound, allowing all employee work spaces to be located within 12 metres of the perimeter windows. The fit-out has been designed to complement the building’s environmental objectives including applying best practice in the selection of materials. Practical inclusions in the design include recycling provisions, use of natural and recycled materials, and plants for air quality and visual amenity.

The following measures were in place throughout the year to minimise the effect of OPC’s activities on the environment:

- considering energy efficiency when acquiring equipment;
- encouraging staff to use double-sided printing and photocopying facilities that are available;
- publishing documents online to reduce the number of copies being printed;
- modifying work procedures to avoid paper use where practicable by, for example, editing documents on screen, using electronic forms of communication and filing documents in an electronic records management system;
- collecting toner cartridges, paper, glass, plastic and aluminium from the office for recycling;
- encouraging staff to turn off lights and office equipment when not in use; and
- using lighting controls which have sensors and timers to automatically turn lights off if no activity is detected for a pre-programmed period of time.

APS Net Zero 2030 reporting

Greenhouse gas emissions reporting has been developed with methodology that is consistent with the Whole-of-Australian Government approach as part of the APS Net Zero 2030 policy.

Emission Source	Scope 1 kg CO2-e	Scope 2 kg CO2-e	Scope 3 kg CO2-e	Total kg CO2-e
Electricity (Location Based Approach)	N/A	95,531	7,852	103,383
Natural Gas	-	N/A	-	-
Fleet Vehicles	-	N/A	-	-
Domestic Flights	N/A	N/A	3,129	3,129
Other Energy	-	N/A	-	-
Total kg CO2-e	-	95,531	10,981	106,511

The electricity emissions reported above are calculated using the location based approach. When applying the market based method, which accounts for activities such as Greenpower, purchased LGCs and/or being located in the ACT, the total emissions for electricity, are below:

Emission Source	Scope 1 kg CO2-e	Scope 2 kg CO2-e	Scope 3 kg CO2-e	Total kg CO2-e
Electricity (Market Based Approach)	N/A	7,803	1,033	8,836
Natural Gas	-	N/A	-	-
Fleet Vehicles	-	N/A	-	-
Domestic Flights	N/A	N/A	3,129	3,129
Other Energy	-	N/A	-	-
Total kg CO2-e	-	7,803	4,161	11,964

Appendix D: Financial Statements 2022-2023

Contents

Contents

Auditor-General's Report on Financial Statements

Certification of Financial Statements

Contents

Statement of Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Cash Flow Statement

Notes to and forming part of the Financial Statements

Auditor-General's Report on Financial Statements



INDEPENDENT AUDITOR'S REPORT

To the Attorney-General

Opinion

In my opinion, the financial statements of the Office of Parliamentary Counsel (the Entity) for the year ended 30 June 2023:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2023 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2023 and for the year then ended:

- Statement by the First Parliamentary Counsel and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to the financial statements, comprising a summary of significant accounting policies and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and his delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the First Parliamentary Counsel is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The First Parliamentary Counsel is also responsible for such internal control as First Parliamentary Counsel determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the First Parliamentary Counsel is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The First Parliamentary Counsel is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are 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 National Audit Office 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 the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, 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;
- 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 the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's 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 the Entity'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 statements 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 the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority 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.

Australian National Audit Office



Summer Wesche

Senior Director

Delegate of the Auditor-General

Canberra

22 September 2022

Certification of Financial Statements

Statement by First Parliamentary Counsel and Chief Financial Officer

In our opinion the attached financial statements for the year ended 30 June 2023 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Office of Parliamentary Counsel will be able to pay its debts as and when they fall due.



.....
Bronwyn Livermore
A/g First Parliamentary Counsel

20 September 2023



.....
Lawrence Hosking
Chief Financial Officer

20 September 2023

Financial Statements 2022-2023

OFFICE OF PARLIAMENTARY COUNSEL

CONTENTS

Primary Financial Statements

Statement of Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Cash Flow Statement

Notes to and forming part of the Financial Statements

Overview

Budget Variance Explanations

1: Financial Performance

1.1 Expenses

1.2 Income

2: Financial Position

2.1 Financial Assets

2.2 Non-Financial Assets

2.3 Payables

2.4 Interest Bearing Liabilities

3: Funding

3.1 Appropriations

3.2 Net Cash Appropriation Arrangements

4: People and Relationships

4.1 Employee Provisions

4.2 Key Management Personnel Remuneration

4.3 Related Party Disclosures

5: Managing Uncertainties

5.1 Financial Instruments

5.2 Fair Value Measurement

6: Other information

6.1 Aggregate Assets and Liabilities

Statement of Comprehensive Income

Statement of Comprehensive Income

for the period ended 30 June 2023

		2023	2022	Original Budget
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	18,275	17,074	19,348
Suppliers	1.1B	3,955	3,409	3,608
Depreciation and amortisation	2.2A	2,094	2,122	2,391
Finance costs	1.1C	39	51	39
Write-down of non-financial assets	1.1D	3	-	-
Total expenses		24,366	22,656	25,386
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	7,221	7,050	6,698
Other revenue	1.2B	69	68	66
Total own-source revenue		7,290	7,118	6,764
Gains				
Other gains	1.2C	-	3	-
Total gains		-	3	-
Total own-source income		7,290	7,121	6,764
Net cost of services		(17,076)	(15,535)	(18,622)
Revenue from Government		17,794	19,397	17,794
Surplus after income tax on continuing operations		718	3,862	(828)

The above statement should be read in conjunction with the accompanying notes.

Statement of Financial Position

Statement of Financial Position

as at 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents		1,193	891	1,445
Trade and other receivables	2.1A	24,532	20,933	22,019
Total financial assets		25,725	21,824	23,464
Non-financial assets¹				
Buildings	2.2A	4,340	5,874	4,013
Plant and equipment	2.2A	459	696	939
Computer software	2.2A	10,593	7,932	7,646
Prepayments		209	185	185
Total non-financial assets		15,601	14,687	12,783
Total assets		41,326	36,511	36,247
LIABILITIES				
Payables				
Suppliers	2.3A	355	324	323
Other payables	2.3B	4,862	438	1,745
Total payables		5,217	762	2,068
Interest bearing liabilities				
Leases	2.4A	3,085	4,393	3,162
Total interest bearing liabilities		3,085	4,393	3,162
Provisions				
Employee provisions	4.1A	7,633	7,187	7,187
Total provisions		7,633	7,187	7,187
Total liabilities		15,935	12,342	12,417
Net assets		25,391	24,169	23,830
EQUITY				
Contributed equity		9,575	9,086	9,575
Reserves		144	144	144
Retained surplus		15,672	14,939	14,111
Total equity		25,391	24,169	23,830

The above statement should be read in conjunction with the accompanying notes.

1. Right-of-use assets are included in the following line items: Buildings.

Statement of Changes in Equity

Statement of Changes in Equity

for the period ended 30 June 2023

	2023	2022	Original Budget
	\$'000	\$'000	\$'000
CONTRIBUTED EQUITY			
Opening balance			
Balance carried forward from previous period	9,086	8,601	9,086
Transactions with owners			
Departmental capital budget	489	485	489
Total transactions with owners	489	485	489
Closing balance as at 30 June	9,575	9,086	9,575
RETAINED EARNINGS			
Opening balance			
Balance carried forward from previous period	14,939	11,077	14,939
Adjustment for changes in accounting policies	15	-	-
Adjusted opening balance	14,954	11,077	14,939
Comprehensive income			
Surplus for the period	718	3,862	(828)
Total comprehensive income	718	3,862	(828)
Closing balance as at 30 June	15,672	14,939	14,111
ASSET REVALUATION RESERVE			
Opening balance			
Balance carried forward from previous period	144	144	144
Closing balance as at 30 June	144	144	144
TOTAL EQUITY			
Opening balance			
Balance carried forward from previous period	24,169	19,822	24,169
Adjustment for changes in accounting policies	15	-	-
Adjusted opening balance	24,184	19,822	24,169
Comprehensive income			
Surplus for the period	718	3,862	(828)
Total comprehensive income	718	3,862	(828)
Transactions with owners			
Contributions by owners			
Departmental capital budget	489	485	489
Total transactions with owners	489	485	489
Closing balance as at 30 June	25,391	24,169	23,830

The above statement should be read in conjunction with the accompanying notes.

Cash Flow Statement

Cash Flow Statement

for the period ended 30 June 2023

	2023	2022	Original Budget
	\$'000	\$'000	\$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations	25,711	23,115	22,959
Sale of goods and rendering of services	7,826	4,954	8,351
GST received	737	602	227
Other	2	3	-
Total cash received	34,276	28,674	31,537
Cash used			
Employees	17,731	17,215	19,348
Suppliers	4,629	3,618	3,608
Interest payments on lease liabilities	39	51	39
GST paid	155	146	507
Section 74 receipts transferred to OPA	7,629	5,910	6,250
Total cash used	30,183	26,940	29,752
Net cash from operating activities	4,093	1,734	1,785
INVESTING ACTIVITIES			
Cash received			
Proceeds from sales of property, plant and equipment	-	3	-
Total cash received	-	3	-
Cash used			
Purchase of property, plant and equipment	302	85	155
Purchase of intangibles	2,670	1,901	334
Total cash used	2,972	1,986	489
Net cash used by investing activities	(2,972)	(1,983)	(489)
FINANCING ACTIVITIES			
Cash received			
Contributed equity	489	485	489
Total cash received	489	485	489
Cash used			
Principal payments of lease liabilities	1,308	1,238	1,231
Total cash used	1,308	1,238	1,231
Net cash used by financing activities	(819)	(753)	(742)
Net increase (decrease) in cash held	302	(1,002)	554
Cash and cash equivalents at the beginning of the reporting period	891	1,893	891
Cash and cash equivalents at the end of the reporting period	1,193	891	1,445

The above statement should be read in conjunction with the accompanying notes.

Notes to the Financial Statements

OVERVIEW

Background

The Office of Parliamentary Counsel (OPC) is an Australian Government controlled entity which delivers drafting and advisory services for Bills and subordinate legislation, prepares compilations of laws as amended, and registers laws and instruments on behalf of more than 70 Commonwealth entities.

Under the Legal Services Directions, certain drafting work is 'tied' to OPC. Agencies can only use OPC (ie are 'tied' to OPC) for drafting services for all Government Bills and regulations, Ordinances and regulations of external Territories and Jervis Bay Territory, and other legislative instruments made or approved by the Governor-General. OPC is budget funded for this tied work.

OPC delivers legislative publishing services to, and on behalf of, the whole of the Australian Government, through the Federal Register of Legislation (the *Register*).

OPC recovers the cost of core services from Government entities that publish legislation on the Register through annual fees.

OPC provides drafting services for legislative instruments that are not tied, and other publishing services, on a fee for service basis.

The continued existence of OPC in its present form and with its present program is dependent on Government policy and on continuing funding by Parliament for OPC's administration and program.

Basis of Preparation of the Financial Statements

The Financial Statements and notes are general purpose financial statements, and are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The Financial Statements have been prepared in accordance with:

- *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR)*; and
- Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period as a minimum, and additional disclosures for leases as required under subsection 18(2) of the FRR.

The Financial Statements have been prepared on an accrual basis and are in accordance with the historical cost convention, except for certain assets at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

The Financial Statements are presented in Australian dollars, and values are rounded to the nearest thousand unless otherwise specified.

New Australian Accounting Standards

Adoption of New Australian Accounting Standard Requirements

Two amending standards (AASB 2021-2 and AASB 2021-6) were adopted earlier than the application date as in the standard. These amending standards have been adopted for the 2022-23 reporting period.

Standard/ Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
AASB 2021-2 <i>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates</i>	AASB 2021-2 amends AASB 7, AASB 101, AASB 108, AASB 134 and AASB Practice Statement 2. The amending standard requires the disclosure of material, rather than significant, accounting policies, and clarifies what is considered a change in accounting policy compared to a change in accounting estimate.
AASB 2021-6 <i>Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards</i>	AASB 2021-6 amends the Tier 2 reporting requirements set out in AASB 1049, AASB 1054 and AASB 1060 to reflect the changes made by AASB 2021-2.
Interpretation 132 <i>Intangible Assets - Website Costs</i>	AASB 2015-8, AASB 16, AASB 2016-7, AASB 2019-1 and AASB 2021-7 have amended Interpretation 132.

All new standards, any amendments to standards, and interpretations that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material effect on the entity's financial statements.

Contingent Liabilities and Contingent Assets

OPC has no quantifiable or unquantifiable contingent assets or liabilities as at 30 June 2023 (2022: nil).

Taxation

OPC is exempt from all forms of taxation except fringe benefits tax (FBT) and goods and services tax (GST). Revenues, expenses, and assets are recognised net of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office, and except for receivables and payables.

Events after the Reporting Date

There is no subsequent event that had the potential to significantly affect the ongoing structure and financial activities of the entity.

BUDGET VARIANCE EXPLANATIONS

The following table provides commentary of major variances between the original budget as presented in the 2022-23 October Portfolio Budget Statements and the 2022-23 final outcome, as presented in accordance with Australian Accounting Standards for OPC.

As a guide, variances are based on the following criteria:

- The variance between budget and actual is greater than 10%; and
- The variance between budget and actual is greater than 2% of the relevant category (Income, Expenses and Equity totals); or
- Items which may be considered to be important for the reader's understanding or are relevant to an assessment of the discharge of accountability and to an analysis of performance of OPC.

Affected line items	2023 Actual \$000	2023 Budget \$000	Variance \$000	Variance %	Explanations of major variances
Statement of Comprehensive Income					
Employee benefits	18,275	19,348	(1,073)	(6%)	The variance is driven by delays in filling vacancies due to a tight labour market and staff turnover.
Suppliers	3,955	3,608	347	10%	The variance in supplier expenses is associated with additional drafting support to meet the government's legislative agenda, and support to implement change management strategies following a review of OPC's change management approach.
Depreciation and amortisation	2,094	2,391	(297)	(12%)	The variance in depreciation and amortisation is due to delays in the roll out of the redeveloped register.
Statement of Financial Position					
Trade and other receivables	24,532	22,019	2,513	12%	The variance in trade and other receivables is the result of the issuing of the 2023-24 Federal Register of Legislation annual fees to Commonwealth agencies.
Plant and equipment	459	939	(480)	(51%)	Plant and equipment is lower than budget, due to delays in completing projects as a result of staff resourcing constraints.
Computer Software	10,593	7,646	2,947	39%	The variance in computer software is primarily driven due to delays with the recognition of the redeveloped register.
Other payables	4,862	1,745	3,117	179%	The variance in other payables is the result of the issuing of the 2023-24 Federal Register of Legislation annual fees to Commonwealth agencies.
Statement of Changes in Equity and Cash Flow Statement					
The variances in the Statement of Changes in Equity and Cash Flow Statement primarily reflect the flow on effect from the variances above.					

Notes to the Financial Statements

1. FINANCIAL PERFORMANCE

1.1 Expenses		
	2023	2022
	\$'000	\$'000
1.1A: Employee benefits		
Wages and salaries	13,471	13,380
Superannuation		
Defined contribution plans	1,104	1,040
Defined benefit plans	1,405	1,452
Leave and other entitlements	2,139	1,202
Separation and redundancies ¹	156	-
Total employee benefits	18,275	17,074
Accounting Policy		
Accounting policies for employee related expenses are contained in the People and Relationships section		
¹ A separation payment was paid to one employee in 2022-23 (2022: nil).		
	2023	2022
	\$'000	\$'000
1.1B: Suppliers		
Goods and services supplied or rendered		
Audit fees - Australian National Audit Office	67	65
Audit fees - internal	65	76
Labour hire, contractors & consultants	928	489
Printing & digitisation	355	357
Human resources	214	195
Property	245	263
Insurance	41	37
Library	168	130
Staff training & development	224	180
IT & telecommunications	1,474	1,490
Other	135	85
Total goods and services supplied or rendered	3,916	3,367
Goods supplied	63	86
Services rendered	3,853	3,281
Total goods and services supplied or rendered	3,916	3,367
Other suppliers		
Workers compensation expenses	39	42
Total other suppliers	39	42
Total suppliers	3,955	3,409

Notes to the Financial Statements

1. FINANCIAL PERFORMANCE

FINANCIAL PERFORMANCE		
	2023	2022
	\$'000	\$'000
<u>1.1C: Finance costs</u>		
Interest on lease liabilities	39	51
Total finance costs	39	51

The above lease disclosures should be read in conjunction with Note 2.4A.

Accounting Policy

All borrowing costs are expensed as incurred.

	2023	2022
	\$'000	\$'000
<u>1.1D: Write-down of non-financial assets</u>		
Disposal of assets	3	-
Total write-down of non-financial assets	3	-

Notes to the Financial Statements

1. FINANCIAL PERFORMANCE

1.2 Own-Source Revenue and gains

	2023	2022
	\$'000	\$'000
Own-Source Revenue		
<u>1.2A: Revenue from contracts with customers</u>		
Rendering of services	7,221	7,050
Total revenue from contracts with customers	7,221	7,050
Disaggregation of revenue from contracts with customers		
Major product / service line:		
Registration annual fees	4,323	4,238
Billable instrument drafting	1,177	1,134
Peak & express registrations	865	812
Secondment	353	297
Compilation preparation	176	207
Courses	327	362
	7,221	7,050
Type of customer:		
Australian Government entities (related parties)	7,221	7,050
	7,221	7,050
Timing of transfer of goods and services:		
Over time	6,029	5,876
Point in time	1,192	1,174
	7,221	7,050

Accounting Policy

Revenue from the sale of goods is recognised when control has been transferred to the buyer.

All contracts are in scope of AASB15, and the performance obligations are sufficiently specific to enable OPC to determine when they have been satisfied.

The following is a description of principal activities from which OPC generates its revenue:

Instrument drafting, editorial services and compilation preparation

Revenue is recognised for the actual hours a drafter, editor, or compiler has worked. Time spent is tracked on a per job basis. Revenue is recognised on a monthly basis, or when invoices are issued for work completed to date.

Express and peak fees

Revenue is recognised once the registration has been completed.

Secondment

Secondment revenue is invoiced in arrears and recognised over the period of the secondment.

Drafting training courses

Participants are invoiced in advance. OPC recognises revenue once the course has been delivered.

The transaction price is the total amount of consideration to which OPC expects to be entitled, in exchange for transferring promised goods or services to a customer. The consideration promised in a contract with a customer may include fixed amounts, variable amounts, or both.

Notes to the Financial Statements

1. FINANCIAL PERFORMANCE

1.2 Own-Source Revenue and gains		
	2023	2022
	\$'000	\$'000
1.2B: Other revenue		
Other	2	3
Resources received free of charge		
Remuneration of auditors ¹	67	65
Total other revenue	69	68

¹ The Australian National Audit Office provides audit services that are funded from Government appropriation. The amount of \$0.067m (2022: \$0.065m) reflects the value of these services to OPC.

Accounting Policy**Resources received free of charge**

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined, and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

	2023	2022
	\$'000	\$'000
1.2C: Other gains		
Gain on disposal	-	3
Total other gains	-	3

Notes to the Financial Statements

2. FINANCIAL PERFORMANCE

2.1 Financial Assets		
	2023	2022
	\$'000	\$'000
<u>2.1A: Trade and other receivables</u>		
Goods and services receivables		
Goods and services	4,354	392
Contract assets from contracts with customers ¹	65	149
GST receivable from the Australian Taxation Office	153	144
Total goods and services receivables	4,572	685
Appropriation receivables		
Appropriation receivable	19,960	20,248
Total appropriation receivables	19,960	20,248
Total trade and other receivables	24,532	20,933

¹ The contract assets from contracts with customers are associated with instrument drafting and compilation preparation.

Accounting Policy***Goods and services receivable***

Goods and services, and contract assets, are held for the purpose of collecting contractual cash flows. Receivables for goods and services are recognised at the nominal amounts due, less any impairment allowance. Collectability of debts is reviewed at the end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Appropriations receivable

Appropriations receivable are appropriations controlled by OPC, but held in the Official Public Account, under the Government's just-in-time draw down arrangements. Appropriations receivable are recognised at their nominal amounts.

Notes to the Financial Statements

2. FINANCIAL PERFORMANCE

2.2 Non-Financial Assets

2.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles

	Buildings ¹	Plant and equipment	Computer Software	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022				
Gross book value	10,247	947	4,776	15,970
Work in progress	6	-	7,868	7,874
Accumulated depreciation, amortisation and impairment	(4,379)	(251)	(4,712)	(9,342)
Total as at 1 July 2022	5,874	696	7,932	14,502
Additions				
Purchase or internally developed	296	6	2,670	2,972
Depreciation and amortisation	(551)	(240)	(24)	(815)
Depreciation on right-of-use assets	(1,279)	-	-	(1,279)
Disposals of assets	-	(3)	-	(3)
Other - Re-recognition of Federal Register of Legislation system ²	-	-	15	15
Total as at 30 June 2023	4,340	459	10,593	15,392
Total as at 30 June 2023 represented by				
Gross book value	10,549	948	4,791	16,288
Work in progress	-	-	10,538	10,538
Accumulated depreciation, amortisation and impairment	(6,209)	(489)	(4,736)	(11,434)
Total as at 30 June 2023	4,340	459	10,593	15,392
Carrying amount of right-of-use assets	2,879	-	-	2,879

1. Includes leasehold improvements and a leased right of use asset.

2. Current Federal Register of Legislation was re-lifted in 2022-23 as OPC continues to derive economic benefits from its use.

The carrying amount of computer software includes \$0.099m (2022: \$0.064m) purchased software and \$10.494m (2022: \$7.868m) internally generated software (including WIP).

Notes to the Financial Statements

2. FINANCIAL PERFORMANCE

2.2: Non-Financial Assets

Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Asset Recognition Threshold

Purchases of leasehold improvements, plant and equipment, and intangibles, are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

Leased Right of Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease, and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease, less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

Leased ROU assets continue to be measured at cost after initial recognition in OPC, General Government Sector and Whole of Government financial statements.

Derecognition

All items of leasehold improvements, plant and equipment, and intangibles, are derecognised upon disposal, or when no further future economic benefits are expected from their use.

Revaluations

See Accounting Policy in Note 5.2A.

Impairment

All leasehold improvements, plant and equipment, and intangibles, were assessed for impairment at 30 June 2023. Where indications of impairment exist, the asset's recoverable amount is estimated, and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

No indicators of impairment were identified for leasehold improvements, plant and equipment, or intangibles.

Leasehold improvements, and plant and equipment**Depreciation**

Depreciable leasehold improvements, and plant and equipment assets, are written-off to their estimated residual values over their estimated useful lives to OPC using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values, and methods, are reviewed at each reporting date, and necessary adjustments are recognised in the current, or current and future, reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2023	2022
Leasehold improvements	Lease term	Lease term
Plant and equipment	3 to 25 years	3 to 25 years

Leased ROU assets

The depreciation rates for leased ROU assets are based on the commencement date to the end of the lease term.

Intangibles

Intangibles are carried at cost less accumulated amortisation and accumulated impairment losses.

Amortisation

Intangibles are amortised on a straight-line basis over their anticipated useful life. The useful life of OPC's intangibles are as follows:

	2023	2022
Purchased software	4 to 5 years	4 to 5 years
Internally generated software	10 years	10 years

Notes to the Financial Statements

2. FINANCIAL PERFORMANCE

2.3 Payables

	2023	2022
	\$'000	\$'000
<u>2.3A: Suppliers</u>		
Trade creditors and accruals	355	324
Total suppliers	355	324

Settlement is usually made in 20 days.

2.3B: Other payables

Salaries and wages	421	338
Superannuation	70	57
Salary packaging	25	24
FBT payable	19	19
Unearned income ¹	4,327	-
Total other payables	4,862	438

¹ The *Parliamentary Counsel Act 1970* provides OPC with statutory authority to charge fees. The annual fee is for the management and registration of legislative documents on the Federal Register of Legislation. Clients are invoiced in advance covering a 12 month period. In the prior year, no liability was recognised due to the election and Machinery of Government changes taking effect from 1 July 2022.

Accounting Policy

Accounting policies for employee payables are contained in the People and Relationships section.

Notes to the Financial Statements

2. FINANCIAL PERFORMANCE

2.4 Interest Bearing Liabilities

	2023	2022
	\$'000	\$'000
2.4A: Leases		
Lease liabilities	3,085	4,393
Total leases	3,085	4,393
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	1,405	1,345
Between 1 to 5 years	1,714	3,119
Total leases	3,119	4,464

The total cash outflow for the year ended 30 June 2023 was \$1.347m (2022: \$1.289m).

The above disclosures should be read in conjunction with Note 2.2A.

Accounting Policy

For all new contracts entered into, OPC considers whether the 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'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or OPC's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

Notes to the Financial Statements

3. FUNDING

3.1 Appropriations

3.1A: Annual appropriations ('recoverable GST exclusive')**Annual Appropriations for 2023**

	Annual Appropriation ¹	Adjustments to appropriation ²	Total appropriation	Appropriation applied in 2023 (current and prior years)	Variance ³
	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental					
Ordinary annual services	17,934	7,629	25,563	25,854	(291)
Capital Budget ⁴	489	-	489	346	143
Total departmental	18,423	7,629	26,052	26,200	(148)

1. In 2022-23, departmental appropriation included an amount of \$0.140m which was withheld (Section 51 of the PGPA Act) in accordance with budget measures taken by the Government.

2. Adjustments to appropriations includes adjustments to current year annual appropriations for PGPA Act section 74 receipts.

3. The variance is mainly due to the surplus for the year, after adding back non-cost recovered depreciation, offset by the use of prior year departmental appropriation for the Register redevelopment.

4. Departmental Capital Budgets are appropriated through Appropriation Acts (No.1,3). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

3.1B: Unspent annual appropriations ('recoverable GST exclusive')

	2023	2022
	\$'000	\$'000
Departmental		
Appropriation Act (No.1) 2021-22	5,106	20,248
Supply Act (No. 1) 2022-23	315	-
Supply Act (No.3) 2022-23 ¹	14,536	-
Supply Act (No.3) - Departmental Capital Budget (DCB) 2022-23	143	-
Cash at bank	1,163	862
Total departmental	21,263	21,110

¹ Includes an amount withheld under section 51 - \$0.140m.

Accounting Policy**Revenue from Government**

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the entity gains control of the appropriation.

Equity Injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCB) are recognised directly in contributed equity in that year.

Notes to the Financial Statements

3. FUNDING

3.2 Net Cash Appropriation Arrangements

	2023	2022
	\$'000	\$'000
Total comprehensive income - as per the Statement of Comprehensive Income	718	3,862
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	815	842
Less: cost recovered amortisation ¹	(2)	(24)
Plus: depreciation of right-of-use assets ²	1,279	1,279
Less: lease principal repayments ²	(1,308)	(1,238)
Net Cash Operating Surplus	1,502	4,721

In 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses ceased. OPC receives a separate DCB provided through Departmental appropriation. DCBs are appropriated in the period when cash payment for capital expenditure is required.

1. Amortisation of the Register is cost recovered through the annual fees.

2. The inclusion of amortisation expenses related to ROU leased assets, and the lease liability principal repayment amount, reflects the cash impact on implementation of AASB 16 *Leases*. It does not directly reflect a change in appropriation arrangements.

Notes to the Financial Statements

4. PEOPLE AND RELATIONSHIPS

4.1 Employee Provisions

	2023	2022
	\$'000	\$'000
4.1A: Employee provisions		
Leave	7,633	7,187
Total employee provisions	7,633	7,187

Accounting Policy**Employee provisions**

Liabilities for 'short-term employee benefits', and termination benefits expected within twelve months of the end of the reporting period, are measured at their nominal amounts.

The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Long-term employee benefits are measured at total net present value of the defined benefit obligation at the end of the reporting period.

Leave

The liability for employee benefits includes provision for annual leave and long service leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including OPC's employer superannuation contribution rates, to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to paragraph 24(a) of the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* using the shorthand method. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Superannuation

Staff of OPC are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap), or a complying fund chosen by the employee.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap and other funds are defined contribution schemes.

The liability for defined benefits is recognised in the financial statements of the Australian Government, and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes. OPC makes employer contributions to the employees' defined benefit superannuation scheme, at rates determined by an actuary to be sufficient to meet the current cost to the Government. OPC accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions for the final fortnight of the year.

Notes to the Financial Statements

4. PEOPLE AND RELATIONSHIPS

4.2: Key Management Personnel Remuneration

Key Management Personnel are those persons having authority and responsibility for planning, directing, and controlling, the activities of the entity, directly or indirectly. OPC has determined the Key Management Personnel to be the First Parliamentary Counsel, the two Second Parliamentary Counsel, the General Manager Corporate Services and Chief Information Officer, the General Manager Publications, and three SES Drafters who were part of the Senior Management Team for a period greater than three months. Key Management Personnel remuneration is reported in the table below:

	2023	2022
	\$'000	\$'000
Short-term employee benefits ¹	2,020	2,109
Post- employment benefits ²	314	325
Other long-term employee benefits ³	113	93
Total key management personnel remuneration expenses⁴	2,447	2,527

The total number of Key Management Personnel that are included in the above table are 8 employees (2022: 8 employees).

1. Includes salary, motor vehicle allowances, annual leave and SES experience loading.
2. Includes superannuation.
3. Includes long service leave.
4. The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by OPC.

4.3 Related Party Disclosures**Related party relationships:**

OPC is an Australian Government controlled entity. Related parties to this entity are Key Management Personnel and other Australian government entities.

Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of taxes, receipt of a Medicare rebate or higher education loans. These transactions have not been separately disclosed in this note.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by the entity, it has been determined that there are no related party transactions to be separately disclosed.

Notes to the Financial Statements

5. MANAGING UNCERTAINTIES

5.1 Financial Instruments

	2023	2022
	\$'000	\$'000
5.1A: Categories of financial instruments		
Financial assets at amortised cost		
Cash and cash equivalents	1,193	891
Goods and services receivable	4,354	392
Contract assets	65	149
Total financial assets at amortised cost	5,612	1,432
Total financial assets	5,612	1,432
Financial Liabilities		
Financial liabilities measured at amortised cost		
Supplier payables	355	324
Total financial liabilities measured at amortised cost	355	324
Total financial liabilities	355	324

Accounting Policy**Financial assets**

Goods and services receivables, and contract assets, are held in order to collect the contractual cash flows. Goods and services receivables are recorded at face value less any impairment. They are recognised when OPC becomes party to a contract, and has a legal right to receive cash, and are derecognised on payment.

Financial assets at amortised cost are assessed for impairment at the end of each reporting period. Allowances are made when collectability of the debt is no longer probable. Comparatives have not been restated on initial application.

Financial liabilities

Suppliers are recognised at amortised cost to the extent that the goods or services have been received, irrespective of having been invoiced. Suppliers are derecognised on payment.

The lease is recognised at fair value, net of transaction costs. This liability is subsequently measured at amortised cost using the effective interest rate method, with interest expense recognised on an effective interest basis.

The net fair values of the financial assets and liabilities are at their carrying amounts. OPC derived no interest income from financial assets in either the current or prior year.

Notes to the Financial Statements

5. MANAGING UNCERTAINTIES

5.2 Fair Value Measurement

5.2A: Fair value measurement

	Fair value measurements at the end of the reporting period	
	2023	2022
	\$'000	\$'000
Non-financial assets		
Plant and equipment	459	695
Leasehold improvements	1,461	1,710
	1,920	2,405

Accounting Policy**Fair Value Measurement**

OPC property plant and equipment assets are valued at level 2 and 3 in the fair value hierarchy, while leasehold improvements are valued at level 3 of the fair value hierarchy.

For those assets valued at level 2, the market approach has been utilised to determine the fair value. The market approach considered transactions and pricing data that has occurred in the principal market in arriving at fair value. The current replacement cost has been utilised to determine those assets valued at level 3. The current replacement cost approach reflects the amount a market participant would be prepared to pay to acquire or construct a substitute asset of comparable utility, adjusted for physical depreciation and obsolescence.

OPC assets are held for operational purposes and not held for the purposes of deriving a profit.

Revaluations

All leasehold improvements, and plant and equipment, are measured at fair value in the Statement of Financial Position.

Following initial recognition at cost, leasehold improvements, and plant and equipment (excluding leased ROU assets), are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Each year, a review of the carrying amounts of assets is conducted. Where it is considered that the carrying amount of an asset at the date of reporting would materially differ from the fair value, an independent valuation is recommended. All leasehold improvements, and plant and equipment, is subject to a formal valuation at least once every three years.

An independent materiality review was undertaken in 2022-23 by JLL Public Sector Valuations Pty Ltd.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve, except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised through operating result. Revaluation decrements for a class of assets are recognised directly through operating result, except to the extent that they reverse a previous revaluation increment for that class.

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

A reconciliation of movements and impact of the valuation on leasehold improvements, and plant and equipment has been included in Note 2.2A.

Notes to the Financial Statements

6. OTHER INFORMATION

6.1 Current/non-current distinction for assets and liabilities

6.1A: Current/non-current distinction for assets and liabilities

	2023	2022
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	1,193	891
Trade and other receivables	24,532	20,933
Prepayments	186	140
Total no more than 12 months	25,911	21,964
More than 12 months		
Land and buildings	4,340	5,874
Plant and equipment	459	696
Computer software	10,593	7,932
Prepayments	23	45
Total more than 12 months	15,415	14,547
Total assets	41,326	36,511
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	355	324
Other payables	4,862	438
Leases	1,381	1,238
Employee provisions	762	876
Total no more than 12 months	7,360	2,876
More than 12 months		
Leases	1,704	3,155
Employee provisions	6,871	6,311
Total more than 12 months	8,575	9,466
Total liabilities	15,935	12,342

Appendix E: Executive Remuneration

Key management personnel

During the reporting period ended 30 June 2023, OPC had 8 executives who met the definition of key management personnel (or KMP). Their names and the length of term as KMP are summarised below.

Name	Position	Term as KMP
Meredith Leigh	First Parliamentary Counsel	Full year
Bronwyn Livermore	Second Parliamentary Counsel	Full year
Aasha Swift	General Manager Publishing	Full year
Stephen Campbell	General Manager Corporate, Chief Information Officer	Full year
Keith Byles	Second Parliamentary Counsel ¹	Part year
Naomi Carde	Senior Executive Drafter ²	Part year - 6 months
Rebecca Considine	Senior Executive Drafter. A/g Second Parliamentary Counsel ³	Part year - 6 months
Samara Zeitsch	Senior Executive Drafter ²	Part year - 4 months

Notes

- 1: Retired 14 March 2023.
- 2: Temporary rotating Senior Management Team member.
- 3: Temporary rotating Senior Management Team member and Acting Secondary Parliamentary Counsel from 15 March 2023.

KMP remuneration

Name	Position title	Short-term benefits			Post-employment benefits	Other long-term benefits	Total remuneration (\$)
		Base Salary (\$) ¹	Allowances (\$) ²	Total (\$)			
Meredith Leigh	First Parliamentary Counsel	487,774	1,820	489,594	72,423	25,018	587,035
Keith Byles	Second Parliamentary Counsel	280,554	1,323	281,877	37,924	-22,010	297,791
Rebecca Considine	Senior Executive Drafter, A/g Second Parliamentary Counsel	156,989	11,518	168,507	23,194	51,104	242,805
Bronwyn Livermore	Second Parliamentary Counsel	414,433	1,820	416,253	56,813	24,119	497,185
Aasha Swift	General Manager Publishing	209,758	37,383	247,141	44,663	11,306	303,110
Stephen Campbell	General Manager Corporate, Chief Information Officer	184,547	33,688	218,235	41,689	8,595	268,519
Naomi Carde	Senior Executive Drafter	108,183	16,974	125,157	25,008	7,646	157,811
Samara Zeitsch	Senior Executive Drafter	62,398	11,237	73,635	12,293	7,179	93,107
Total		1,904,636	115,763	2,020,399	314,007	112,957	2,447,363

Notes

1. Includes salary paid, higher duties allowance, annual leave paid, and the movement between opening and closing annual leave liability.
2. Includes motor vehicle allowance

Senior executive remuneration

Remuneration bands	Number of senior executives	Short-term benefits ¹		Post-employment benefits ²	Other long-term benefits ³	Total remuneration
		Average base salary (\$)	Average other benefits and allowances (\$)			
\$0- \$220,000	6	90,073	25,005	24,675	-64	139,689
\$220,001- \$245,000	5	155,512	32,711	29,251	14,740	232,214
\$245,001- \$270,000	5	172,757	31,837	32,021	25,549	262,164
\$270,001- \$295,000	3	194,596	36,395	39,565	12,338	282,894
\$295,001- \$320,000	3	205,361	40,036	42,822	14,712	302,931
\$345,001-\$370,000	2	243,773	38,521	57,263	15,115	354,672

Notes

- The short-term benefits are comprised of:
 - the average base salary (including paid and accrued annual leave); and
 - the average of other benefits and allowances (such as the motor vehicle allowance).
- The post-employment benefits are the average of OPC's superannuation contributions, including the productivity component for the reporting period.
- The other long-term benefits are the average amount of long service leave accrued for the reporting period and the average salary paid while on leave.

There were no other highly paid staff with total remuneration greater than \$235,000 during the reporting period.

This table is prepared on an accrual basis. In 2022-23, there were 26 fortnightly pays.

This table reports the average total remuneration of senior executives who received remuneration during the reporting period. Officers acting as a senior executive for a period of less than three months during the reporting period have not been included in this table. Senior executives that have been classified as KMP have not been included in this table.

Appendix F: List of Requirements

Appendix F: List of requirements

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AD(g)	Letter of transmittal			
17AI	Letter of transmittal	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the PGPA Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory	Before table of contents
17AD(h)	Aids to access			
17AJ(a)	-	Table of contents.	Mandatory	Pages i-ii
17AJ(b)	Index	Alphabetical index.	Mandatory	Index
17AJ(c)	Glossary	Glossary of abbreviations and acronyms.	Mandatory	Glossary
17AJ(d)	List of requirements	List of requirements.	Mandatory	Appendix F
17AJ(e)	Additional information	Details of contact officer.	Mandatory	Chapter 7
17AJ(f)	Additional information	Entity's website address.	Mandatory	Chapter 7
17AJ(g)	Additional information	Electronic address of report.	Mandatory	Chapter 7
17AD(a)	Review by accountable authority			
17AD(a)	First Parliamentary Counsel's Review	A review by the accountable authority of the entity.	Mandatory	First Parliamentary Counsel's Review
17AD(b)	Overview of the entity			
17AE(1)(a)(i)	Chapter 1	A description of the role and functions of the entity.	Mandatory	Chapter 1

17AE(1)(a)(ii)	Chapter 1	A description of the organisational structure of the entity.	Mandatory	Chapter 1
17AE(1)(a)(iii)	Chapter 1	A description of the outcomes and programs administered by the entity.	Mandatory	Chapter 1
17AE(1)(a)(iv)	Chapter 1	A description of the purposes of the entity as included in the corporate plan.	Mandatory	Chapter 1
17AE(1)(aa)(i)	Chapter 1	Name of the accountable authority or each member of the accountable authority.	Mandatory	Chapter 1
17AE(1)(aa)(ii)	Chapter 1	Position title of the accountable authority or each member of the accountable authority.	Mandatory	Chapter 1
17AE(1)(aa)(iii)	Chapter 1	Period as the accountable authority or member of the accountable authority within the reporting period.	Mandatory	Chapter 1
17AE(1)(b)	-	An outline of the structure of the portfolio of the entity.	Portfolio departments– Mandatory	N/A
17AE(2)	-	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory	N/A
17AD(c) Report on the Performance of the entity				
<i>Annual Performance Statements</i>				
17AD(c)(i); 16F	Chapter 2	Annual Performance Statement in accordance with paragraph 39(1)(b) of the PGPA Act and section 16F of the PGPA Rule.	Mandatory	Chapter 2
17AD(c)(ii) Report on Financial Performance				
17AF(1)(a)	First Parliamentary Counsel's Review	A discussion and analysis of the entity's financial performance.	Mandatory	First Parliamentary Counsel's Review and Appendix D
17AF(1)(b)	Appendix A	A table summarising the total resources and total payments of the entity.	Mandatory	Appendix A
17AF(2)	First Parliamentary	If there may be significant changes in the financial results during or after the previous or current reporting period,	If applicable, Mandatory	N/A

	Counsel's Review	information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.		
17AD(d) Management and Accountability				
Corporate Governance				
17AG(2)(a)	Chapter 4	Information on compliance with section 10 (fraud systems).	Mandatory	Chapter 4
17AG(2)(b)(i)	Chapter 4	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory	Chapter 4
17AG(2)(b)(ii)	Chapter 4	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory	Chapter 4
17AG(2)(b)(iii)	Chapter 4	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory	Chapter 4
17AG(2)(c)	Chapter 4	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	Chapter 4
17AG(2)(d) and (e)	Chapter 4	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the PGPA Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, Mandatory	N/A
Audit Committee				
17AG(2A)(a)	Chapter 4	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	Chapter 4
17AG(2A)(b)	Chapter 4	The name of each member of the entity's audit committee.	Mandatory	Chapter 4
17AG(2A)(c)	Chapter 4	The qualifications, knowledge, skills or experience of each	Mandatory	Chapter 4

		member of the entity's audit committee.		
17AG(2A)(d)	Chapter 4	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	Chapter 4
17AG(2A)(e)	Chapter 4	The remuneration of each member of the entity's audit committee.	Mandatory	Chapter 4
External Scrutiny				
17AG(3)	Chapter 4	Information on the most significant developments in external scrutiny and the entity's response to that scrutiny.	Mandatory	Chapter 4
17AG(3)(a)	-	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory	N/A
17AG(3)(b)	-	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the PGPA Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory	N/A
17AG(3)(c)	-	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory	N/A
Management of Human Resources				
17AG(4)(a)	Chapter 5	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	Chapter 5
17AG(4)(aa)	Appendix B	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory	Chapter 5 and Appendix B
17AG(4)(b)	Appendix B	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: <ul style="list-style-type: none"> • statistics on staffing classification level; 	Mandatory	Chapter 5 and Appendix B

			<ul style="list-style-type: none"> • statistics on full-time employees; • statistics on part-time employees; • statistics on gender; • statistics on staff location; • statistics on employees who identify as Indigenous. 		
17AG(4)(c)	Chapter 5	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory	Chapters 4 and 5, and Appendix B	
17AG(4)(c)(i)	Chapter 5	Information on the number of SES and non-SES employees covered by agreements etc. identified in paragraph 17AG(4)(c).	Mandatory	Chapter 5 Appendix B	
17AG(4)(c)(ii)	Appendix B	The salary ranges available for APS employees by classification level.	Mandatory	Appendix B	
17AG(4)(c)(iii)	Chapter 5	A description of non-salary benefits provided to employees.	Mandatory	Chapter 5	
17AG(4)(d)(i)	Chapter 5	Information on the number of employees at each classification level who received performance pay.	Mandatory	Chapter 5	
17AG(4)(d)(ii)	Chapter 5	Information on aggregate amounts of performance pay at each classification level.	Mandatory	Chapter 5	
17AG(4)(d)(iii)	Chapter 5	Information on the average amount of performance payment, and range of such payments, at each classification level.	Mandatory	Chapter 5	
17AG(4)(d)(iv)	Chapter 5	Information on aggregate amount of performance payments.	If applicable, Mandatory	N/A	
Assets Management					
17AG(5)	-	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, Mandatory	N/A	
Purchasing					
17AG(6)	Chapter 6	An assessment of entity performance against the	Mandatory	Chapter 6	

Commonwealth Procurement Rules.

Reportable consultancy contracts				
17AG(7)(a)	Chapter 6	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory	Chapter 6
17AG(7)(b)	Chapter 6	A statement that <i>“During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million].”</i>	Mandatory	Chapter 6
17AG(7)(c)	Chapter 6	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory	Chapter 6
17AG(7)(d)	Chapter 6	A statement that <i>“Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.”</i>	Mandatory	Chapter 6
Reportable non-consultancy contracts				
17AG(7A)(a)	Chapter 6	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting	Mandatory	Chapter 6

		period on those ongoing contracts (inclusive of GST).		
17AG(7A)(b)	Chapter 6	A statement that “ <i>Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.</i> ”	Mandatory	Chapter 6
17AD(daa) Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts				
17AGA	Chapter 6	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory	Chapter 6
Australian National Audit Office Access Clauses				
17AG(8)	-	If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor’s premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory	N/A
Exempt contracts				
17AG(9)	-	If an entity entered into a contract or there is a standing offer with a value greater than \$10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory	N/A
Small Business				
17AG(10)(a)	Chapter 6	A statement that “[<i>Name of entity</i>] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation	Mandatory	Chapter 6

		<i>statistics are available on the Department of Finance's website."</i>		
17AG(10)(b)	Chapter 6	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	Chapter 6
17AG(10)(c)	-	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that “[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website.”	If applicable, Mandatory	N/A
Financial Statements				
17AD(e)	Appendix D	Inclusion of the annual financial statements in accordance with subsection 43(4) of the PGPA Act.	Mandatory	Appendix D
Executive Remuneration				
17AD(da)	Appendix E	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the PGPA Rule.	Mandatory	Chapter 5 and Appendix E
17AD(f) Other Mandatory Information				
17AH(1)(a)(i)	-	If the entity conducted advertising campaigns, a statement that “During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website.”	If applicable, Mandatory	N/A
17AH(1)(a)(ii)	Chapter 7	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory	Chapter 7
17AH(1)(b)	-	A statement that “Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website].”	If applicable, Mandatory	N/A

17AH(1)(c)	Chapter 7	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	Chapter 5
17AH(1)(d)	Chapter 7	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	Chapter 7
17AH(1)(e)	-	Correction of material errors in previous annual report.	If applicable, mandatory	N/A
17AH(2)	Chapter 7	Information required by other legislation.	Mandatory	Part 4 of Sch 2 to WHS Act: Chapter 5 Section 311A of the Electoral Act: N/A Section 516A of the EPBC Act: Chapter 7 and Appendix C

Glossary

Glossary

<i>AASB</i>	Australian Accounting Standards Board
<i>ABN</i>	Australian Business Number
<i>ACE Program</i>	Achieving Capability and Excellence Program
<i>ACT</i>	Australian Capital Territory
<i>APS</i>	Australian Public Service (OPC staff below Executive Level are classified as APS 1 to APS 6)
<i>ASL</i>	average staffing levels
<i>Assistant Drafter</i>	a drafter other than a senior drafter
<i>CSS</i>	Commonwealth Superannuation Scheme
<i>DCB</i>	Departmental Capital Budget
<i>Electoral Act</i>	<i>Commonwealth Electoral Act 1918</i>
<i>EPBC Act</i>	<i>Environment Protection and Biodiversity Conservation Act 1999</i>
<i>ES</i>	explanatory statement
<i>FBT</i>	fringe benefits tax
<i>FOI Act</i>	<i>Freedom of Information Act 1982</i>
<i>FPC</i>	First Parliamentary Counsel
<i>FRR</i>	<i>Public Governance, Performance and Accountability (Financial Reporting) Rule 2015</i>
<i>GST</i>	goods and services tax
<i>ICT</i>	information communications technology
<i>IPS</i>	Information Publication Scheme
<i>KMP</i>	key management personnel
<i>Legislation Act</i>	<i>Legislation Act 2003</i>
<i>Legislation Register</i>	Federal Register of Legislation
<i>LI</i>	legislative instrument
<i>MoG</i>	Machinery of Government

<i>NABERS</i>	National Australian Built Environment Rating System
<i>NI</i>	notifiable instrument
<i>NLPD</i>	Nominal Lighting Power Density
<i>OPA</i>	Official Public Account
<i>OPC</i>	Office of Parliamentary Counsel
<i>PBC</i>	Parliamentary Business Committee (a subcommittee of the Cabinet)
<i>PBS</i>	Portfolio Budget Statement
<i>PGPA Act</i>	<i>Public Governance, Performance and Accountability Act 2013</i>
<i>PGPA Rule</i>	<i>Public Governance, Performance and Accountability Rule 2014</i>
<i>PSS</i>	Public Sector Superannuation Scheme
<i>PSSap</i>	Public Sector Superannuation accumulation plan
<i>RDR</i>	reduced disclosure requirements
<i>ROU assets</i>	right-of-use assets
<i>Senior Drafter</i>	First Parliamentary Counsel, a Second Parliamentary Counsel or a drafter in the SES
<i>SES</i>	Senior Executive Service
<i>SME</i>	Small and Medium Enterprises
<i>SMT</i>	Senior Management Team
<i>WCC</i>	Workplace Consultative Committee
<i>WHS</i>	Workplace Health and Safety
<i>WHS Act</i>	<i>Work Health and Safety Act 2011</i>

Index

A	
A busy year	4
Accountable authority	8
Achieving Capability and Excellence Program	6
Additional information	38
Advertising and market research etc.	37
Analysis of factors that contributed to OPC's performance for Purpose 1	12
Analysis of factors that contributed to OPC's performance for Purpose 2	18
Appendix A: Entity resource statement and Expenses by outcome	39
Appendix B: Staffing statistics and salary ranges	41
Appendix C: Reporting required by section 516A of the Environment Protection and Biodiversity Conservation Act 1999	45
Appendix D: Financial Statements 2022-2023	49
Appendix E: Executive Remuneration	78
Appendix F: List of requirements	81
Appendix F: List of Requirements	81
Appropriations Acts outcome contributing to ecologically sustainable development	45
APS Net Zero 2030 reporting	47
Assessment of OPC's effectiveness in developing employees	28
Audit and Risk Committee	25
Auditor-General's Report on Financial Statements	50
Available salary ranges as at 30 June 2023	44
B	
Benefits	32
Bills—results for performance criteria 1.1 and 1.2	15
BUDGET VARIANCE EXPLANATIONS	60
C	
Cash Flow Statement	57
Certification of Financial Statements	52
Chapter 1: Overview of OPC	8
Chapter 2: Annual Performance Statement ..	11
Chapter 3: Additional information	21
Chapter 4: Management and accountability ..	24
Chapter 5: Management of human resources	28
Chapter 6: Purchasing and consultants	34
Chapter 7: Miscellaneous	37
Corporate governance	24
Corporate planning	26
Coverage of enterprise agreements and Public Service Act 1999 subsection 24(1) determinations	31
D	
Disability reporting	37
Drafting	4
E	
Ecologically sustainable development and environmental performance	37
Editorial changes	21
Effect of OPC's activities on the environment	46
Employee Census results 2023	6
Employee location as at 30 June 2023	41
Encouraging high standards in the drafting of legislative and notifiable instruments	22
Entity resource statement	39
Executive remuneration	31
Expenses for Outcome 1	40
External scrutiny	27
F	
Feedback culture	29
FINANCIAL PERFORMANCE	61, 66
Financial Statements 2022-2023	53
First Parliamentary Counsel's Review	3
Flexible work	30
Fraud prevention and control	26
Freedom of information	37
Full-time and part-time ongoing employees as at 30 June 2023	42
FUNDING	71
G	
Glossary	90
Governance committees	24
H	
Headcount	41
Health and safety outcomes	33
How OPC's activities accorded with principles of ecologically sustainable development ..	45

I	
Inclusion and diversity	28
Instruments given unique names	22
Instruments—results for performance criteria	
1.1 and 1.2	16
Internal audit	26
Introduction	21
Introductory statement.....	11
Investigations	33
Investing in capability	29
K	
Key management personnel.....	78
KMP remuneration	79
M	
Maintenance of ethical standards.....	27
Male and female ongoing employees as at 30 June 2023	43
MANAGING UNCERTAINTIES	75
Measures to minimise the effect of OPC's activities on the environment.....	47
Methodology for Purpose 1	11
Methodology for Purpose 2	17
N	
Non-ongoing employees and Indigenous employees as at 30 June 2023	41
Notes to the Financial Statements.....	58
Notifiable incidents.....	33
O	
Organisational structure	8
Other committees.....	26
Other corporate services activities	6
OTHER INFORMATION	77
Our Values	28
Outcome and program structure	10
Outlook for coming year.....	6
P	
PEOPLE AND RELATIONSHIPS	73
Performance pay	32
Procurement initiatives to support small business.....	34
Publications	5
Purchasing.....	34
Purposes of OPC	8
R	
Reportable consultancy contracts.....	35
Reportable non-consultancy contracts	35
Results for performance criteria 2.1 to 2.4 ..	20
Results for Purpose 1—Legislative drafting	11
Results for Purpose 2—Publication	17
Risk management.....	26
Role and functions of OPC.....	8
S	
Senior executive remuneration	80
Senior Management Team	24
Staffing statistics.....	31
Statement of Changes in Equity	56
Statement of Comprehensive Income	54
Statement of Financial Position	55
Sunsetting legislative instruments	22
T	
Targeted development	30
Technical corporate services expertise	30
Technical drafting expertise	29
Technical publications expertise	30
W	
Workgroups	8
Workplace Consultative Committee	25
Workplace Health and Safety	32