



Australian Capital Territory

Budget

2026–27

Budget Statements D

Justice and Community Safety Directorate

Legal Aid Commission (ACT)

Public Trustee and Guardian for the ACT



STRUCTURE AND CONTENT OF THE 2026-27 BUDGET PAPERS

The 2026-27 Budget is presented in two papers and a series of agency Budget Statements.

Budget Speech

The Treasurer's speech to the Legislative Assembly highlights the Government's Budget strategy and key features of the Budget.

Budget Outlook

The Budget Outlook summarises the 2026-27 Budget and forward estimates for the General Government Sector, the Public Trading Enterprise sector and the total Territory Government. Details of the projected 2026-27 Budget results are provided, as well as background information on the development of the 2026-27 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of 2026-27 initiatives. Full accrual financial statements and notes are provided for all sectors.

Budget Statements

The Budget Statements contain information on each directorate and agency, including descriptions of functions and roles and responsibilities, together with major strategic priorities.



Acknowledgement

The Justice and Community Safety Directorate acknowledges the Ngunnawal people as traditional custodians of the ACT and recognises any other people or families with connection to the lands of the ACT and region.

We respect the Aboriginal and Torres Strait Islander people, particularly our Aboriginal and Torres Strait Islander staff, and their continuing culture and contribution they make to the Canberra region and the life of our city.

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Information about the directorate and an electronic version of this budget report can be found on the website <https://www.treasury.act.gov.au/budget/budget-2026-27>.

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Contents

JUSTICE AND COMMUNITY SAFETY DIRECTORATE.....	1
Purpose	1
2026-27 Priorities.....	2
Estimated Employment Levels.....	4
Strategic Objectives and Indicators	5
Output Classes	13
Accountability Indicators	18
Changes to Appropriation.....	28
Summary of 2026-27 Infrastructure Program	36
Financial Statements.....	38
LEGAL AID COMMISSION (ACT).....	55
Legal Aid Commission (ACT) - Statement of Intent.....	55
Purpose	56
Nature and scope of activities	56
2026-27 priorities and next three financial years.....	64
Estimated employment level and employment profile	65
Strategic objectives and indicators	66
Output Classes	68
Accountability indicators	69
Changes to Appropriation.....	70
Monitoring and reporting	71
Financial arrangements.....	71
Financial Statements.....	72
PUBLIC TRUSTEE AND GUARDIAN –	80
Public Trustee and Guardian – Statement of Intent.....	80
Purpose	81
Nature and scope of activities	82
2026-27 priorities.....	83
Employment profile	84
Strategic Objectives and Indicators	85
Accountability indicators	86

Assessment of performance against 2025-26 indicators..... 88
Changes to Appropriation..... 90
Financial Statements..... 91

JUSTICE AND COMMUNITY SAFETY DIRECTORATE

Purpose

The Justice and Community Safety Directorate improves the wellbeing of our community by delivering responsive justice and community safety services that:

- maintain the rule of law and support a democratic society
- strengthen community safety
- protect people's legal and human rights and interests
- care for and support people who are at a higher risk of vulnerability
- enhance timely access to justice
- build community and business resilience to emergencies, disasters and disruptions; and
- support formal partnerships and shared decision making with First Nations peoples.

The Directorate will invest in the capability of our people, and we will support them to deliver innovative and sustainable services for our ACT Community.

We will do this by demonstrating strong public sector values and behaviours; we will be community minded; legal and human rights focused; inclusive and diverse; passionate about our work and we will listen to and genuinely engage with our stakeholders.

2026-27 Priorities

Strategic and operational priorities for 2026-27 include:

- Strengthening the ACT Emergency Services Agency (ESA) to build operational capability and meet future needs by:
 - progressing phase two upgrades of major ICT systems to ensure continued operation of the ESA's critical systems
 - developing the ESA Infrastructure Master Plan to inform future maintenance needs of existing facilities and future locations of emergency services
 - designing the ACT Fire and Rescue Special Operations and Breathing Apparatus facility at Molonglo Emergency Services Station
 - investing in additional ACT Ambulance Service resources to support rostering and to strengthen ambulance response capacity
 - investing in additional ACT Fire and Rescue crews for the new Molonglo Emergency Services Station, and
 - continuing replacement of ESA operational fleet vehicles and undertaking upgrades to workshop facilities to boost the capacity of the workshop and addressing recommendations from reviews through a Fleet Delivery Improvement Program and a Heavy Vehicles National Law Assurance Program.
- Strengthening and supporting ACT Policing to build capability and meet future needs by:
 - working with Infrastructure Canberra and ACT Policing to continue the next stage of procurement to deliver a new ACT City Police Station and Headquarters
 - continuing the development of ICT systems required to digitise the ACT's Firearms Register to allow the ACT's participation in the National Firearms Register
 - supporting implementation of the national gun buyback scheme to strengthen firearms reform and improve community safety, and
 - enhancing firearms storage and replacing assets at several ACT Policing facilities.
- Providing support to ACT Corrective Services by:
 - continuing to deliver Integrated Case Management for Aboriginal and Torres Strait Islander detainees
 - continuing the Justice Housing Program and the Aboriginal and Torres Strait Islander Transitional Accommodation Program, and
 - upgrading the electronic security systems at the Alexander Maconochie Centre (AMC), including installation of additional internal security cameras to address black spots throughout AMC to deliver a safer and more secure centre for staff, detainees and visitors.

- Protecting people’s rights and interests and supporting vulnerable people by:
 - continuing the ACT Intermediary Program which supports vulnerable complainants, witnesses and accused persons in criminal matters as they engage with the criminal justice system
 - supporting the legal needs of vulnerable Canberrans by providing ongoing resources to Canberra’s community legal assistance sector including Canberra Community Law Centre, Aboriginal Legal Service NSW/ACT, Women’s Legal Centre ACT and Care, Domestic Violence Crisis Centre and Victim Support ACT to embed disability liaison functions
 - continuing interpreting services to support culturally and linguistically diverse community members accused of offences and those experiencing domestic, family and sexual violence to seek legal assistance and engage as a witness.
 - continuing to provide additional resources to manage an increase in demand for human rights services, and
 - providing additional funding to Victim Support ACT to ensure victims receive crucial and timely support including additional funding for the Financial Assistance Scheme and the Victim Services Scheme.
- Providing support to ACT Courts and Tribunal by:
 - continuing the operation of Circle Sentencing in the Supreme Court – a culturally grounded, community-led sentencing process for Aboriginal and Torres Strait Islander people, and
 - progressing the replacement of the Jury Management System and the Coroner’s Court Management System and commencing work on the Integrated Case Management System.
- Providing support to the ACT Government Solicitor by continuing to invest additional resources to manage an increase in demand for services and to meet Territory legal expenses.
- Providing support to the Office of the Director of Public Prosecutions by investing significant additional resources to strengthen access to justice, including additional prosecutors and witness assistance officers.
- Establishing a six-month Board of Inquiry into Aboriginal and Torres Strait Islander deaths in custody at the AMC.
- Engaging external Aboriginal and Torres Strait Islander expertise and providing grants to the community sector to inform the Government response to the Jumbunna Review into overrepresentation of Aboriginal and Torres Strait Islander people within the criminal justice system.
- Continuing to provide resources to ensure the Territory’s security capabilities keep pace with the changing national security environment.

- Upgrading infrastructure and replacing the search software of the ACT Legislation Register system to support continued access for the community to ACT legislation and regulations.

Estimated Employment Levels

Table 1: Estimated Employment Levels

	2024-25 Actual Outcome	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget
Staffing (FTE)	2,359	2,296 ¹	2,414 ²	2,360 ³

Notes:

1. The variation of 63 FTE in the 2025-26 budget from the 2024-25 actual outcome is primarily due to the higher FTE level in 2024-25 associated with delivery of various government activities including client funded work and work funded by other revenue sources. This is partially offset by an increase in staffing resources aligned with initiatives funded in the 2025-26 Budget.
2. The variation of 118 FTE in the 2025-26 estimated outcome compared to the 2025-26 budget is predominately due to additional staff recruited to implement client funded work and work funded by other revenue sources, as well as backfilling of staff on long service leave, maternity leave and other forms of leave across the Directorate.
3. The net increase between the 2025-2026 budget and the 2026-2027 budget is due to additional staffing resources associated with 2026-2027 initiatives. The difference of 54 FTE in the 2026-27 Budget compared to the 2025-26 estimated outcome is primarily driven by ceasing initiatives and a decrease in backfill for various leave arrangements in 2025-26.

Strategic Objectives and Indicators

Strategic Objective 1

Accessible Justice System

The ACT justice system seeks to ensure fairness to all persons involved. A fair justice system is accessible, deals with matters in a reasonably expeditious manner and is one in which all persons involved conduct themselves in a way that promotes, protects and respects rights.

Table 2: Strategic Indicator 1: Justice System Completion Rates

Success	Strategic Indicator	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
Timely completion of ACT Civil and Administrative Tribunal (ACAT) cases	Percentage of cases finalised within 12 months from lodgement	95%	99%	95%
Timely completion of cases in the courts	Percentage of cases finalised within 12 months from lodgement against total finalisations			
	- Supreme Court ^{a, b, 1}	70%	58%	70%
	- Magistrates Court ^{a, b}	90%	93%	90%
	- Childrens Court	90%	92%	90%
	- Family Violence Court	95%	88%	90%
	- Coroners Court ^c	70%	76%	70%
Backlog of cases in courts ^d	Percentage of pending cases older than 12 months against total pending caseload			
	- Supreme Court ^{a, b}	30%	28%	30%
	- Magistrates Court ^{a, b, 2}	15%	18%	15%
	- Childrens Court ³	15%	12%	15%
	- Family Violence Court ⁴	10%	13%	10%
	- Coroners Court ^c	60%	56%	60%
Backlog of cases at ACAT ^d	Percentage of pending cases older than 12 months against total pending caseload			
	- ACAT ⁵	5%	2%	5%

Historical performance trends of these Strategic Indicators can be found in the Justice and Community Safety Directorate's 2024-25 Annual Report.

Strategic Objective 1 (Continued)

Accessible Justice System (Continued)

Explanation of Strategic Indicators:

- a. Supreme Court cases include those for Court of Appeal. Magistrates Court cases include those for Childrens Court, Family Violence Court, and Coroners Court.
- b. Civil and Criminal divisions within Supreme Court and Magistrates Court respectively have been combined for reporting of timely completion to provide clearer accountability and minimise periodic variations in division resourcing that lead to significant, but temporary deviations from target.
- c. Coroners Court targets for Timely Completion and the Backlog of Cases indicators reflect the therapeutic approach to finalising matters which requires increased engagement with impacted families.

Notes:

1. Supreme Court Clearance rates are below target due to lower finalisations than lodgements as a result of:
 - (1) reduced number of sitting days available for listings;
 - (2) an increase in the number of criminal trial days required for complex matters; and
 - (3) increased number of criminal matters that require pre-trial hearings.The Supreme Court's combined finalisations are the highest in five years, and combined lodgements are the second highest in five years compared with previous years as at December 2025. The recent retirement of one of six resident judges will impact the Court's overall performance against strategic targets until a replacement for the resident judge is appointed.
2. Magistrates Court strategic indicators for Clearance and Timely Completion were within target ranges, indicating effective management of caseloads and timeliness of court services. The timely completion rate for Magistrates Court is 93% (3 percentage points higher than target). The estimated outcome for Timely Completion being above target, results in a lower total pending caseload than expected. This has the effect of further increasing the percentage outcome for the backlog indicator where matters > 12 months remain proportionally steady. Backlog has been steady (within 1 percentage point) for the previous 4 years
3. The percentage of pending cases greater than 12 months, as a proportion of total pending caseload, is better than targeted due to a focus on case management and timely completion.
4. A slight deviation from backlog target, while clearance rate and timely completion remain within target range, indicate that judicial resources resolved newer matters during this year.
5. ACAT's percentage of pending cases older than 12 months, as measured against the total pending caseload, is better than the target due to the organisation's sustained focus on case management and timely resolution.

Strategic Objective 2

Safe Community

An effective criminal justice system underpins the safety of the community. Although neither the Directorate nor the ACT Government can control all of the factors that impact on community safety, effectiveness can be measured by examining the level of crime against people and property and whether the justice system deals with offenders in a way that reduces the risk of further offending.

Table 3: Strategic Indicator 2: Crime Related Community Safety

Success	Strategic Indicator	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
Reduction in level of crime	Number of known and reported criminal offences:			
	- against the person per 100,000 population ^{a, 1}	<861	894	<877
	- against property per 100,000 population ^{a, 1, 2}	<3,458	3,139	<3,308
Perceptions of safety	The proportion of people who felt 'safe' or 'very safe':			
	- at home by themselves during the night ^{b, 1}	=>87.5%	88.3%	=>87.5%
	- walking by themselves in their neighbourhood during the night ^{b, 1}	=>57.2%	55.6%	=>56.8%
No escapes/ abscondments from custody	Number of escapes or absconds ¹	0	0	0
Reduction in recidivism rate	ACT sentenced detainees released two years earlier than the year being measured who returned to prison with a new correctional sanction within two years ^{c, 3}	31.7%	32.5%	31.7%

Historical performance trends of these Strategic Indicators can be found in the Justice and Community Safety Directorate's 2024-25 Annual Report.

Strategic Objective 2 (Continued)

Safe Community (Continued)

Explanation of Strategic Indicators:

- a. 2026-27 Targets are based on the 5-year trend. They are set by averaging the data from the last five years (2021-22 to 2025-26, where 2025-26 data is pro-rated based on results as at March 2025).
- b. Perception of safety indicators are drawn from the National Survey of Community Satisfaction with Policing, a self-reporting survey conducted by the Social Research Centre. The sample size and landline-based methodology may limit how representative the results are of the ACT population as a whole. The targets for the perception of safety indicators are based on the national average for the previous financial year.
- c. The 2026-27 target in the recidivism rate is in alignment with the ACT Government's RR25by25Plan, and the goal to reach a 31.7% recidivism rate by 2025. JACS acknowledges that the target was not met by December 2025, however work will continue towards a reduction in the recidivism rate in line with the RR25by25 Plan.

Notes:

1. The 2025-26 Estimated Outcome results are based on data as at 6 March 2026.
2. The continuation of initiatives progressed through the Government's previous crime prevention strategies, such as public information campaigns and the Safe Home program, may have contributed to the positive result in the 2025-26 Estimated Outcome.
3. In 2025, the ACT conducted a review into how recidivism results were derived. Results are not comparable with financial years prior to 2025-26 due to the transition to a new offender management system and development of a revised method using an automated data model. The method is aligned with the Report on Government Services' counting rules for this indicator.

Strategic Objective 3

Safe Community — Emergency Services

The ACT Emergency Services Agency (ESA) provides a streamlined, collaborative, and effective response capability in the Territory’s emergency management ecosystem to ensure better outcomes for the community it serves. The ACT ESA is a trusted organisation, well supported by the ACT Community, committed to fostering an ongoing partnership with the people of Canberra through an outcomes focused approach to emergency management in the Territory.

Table 4: Strategic Indicator 3: Emergency Related Community Safety

Success	Strategic Indicator	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
Increased community resilience for emergencies	Percentage of Public Information & Engagement Annual Plan Priority Projects and Campaigns delivered	95%	100%	95%
	Percentage of leases within the Bushfire Abatement Zone with a Farm Fire-wise Plan	100%	93%	100%
	Percentage of ESA led Emergency plans, sub plans and supporting plans within accepted ACT planning and review governance and timeframes ^a	100%	100%	100%
	Percentage of evaluations conducted for completed Public Information & Engagement Campaigns	95%	100%	100%
	Percentage of patients surveyed who report “Overall satisfaction” to be Very satisfied or satisfied ^b	N/A	N/A	98%
	Annual increase in social media audience ¹	1.5%	4.2%	1.5%
	Maintain or increase volunteer levels percentage change in levels	1%	2%	1%
	Reduced loss of life and loss/damage to property	Percentage of structure fires confined to room of origin	80%	87%
Percentage of 132 500 callouts attended within 24 hours		90%	100%	90%
Reduced impact on the environment from bushfires	Percentage of bushfires contained by the first response shift deployed (within the first 12 hours of the response)	95%	97%	95%

Historical performance trends of these Strategic Indictors can be found in the Justice and Community Safety Directorate’s 2024-25 Annual Report.

Strategic Objective 3 (Continued)

Safe Community — Emergency Services (Continued)

Explanation of Strategic Indicators:

- a. The wording of this indicator has been amended from “...plans within accepted ACT planning and review governance and timeframes” to “...plans within accepted ACT emergency management governance review timeframes.” The amended wording more accurately reflects that the governance review timeframes are set by ACT Emergency Management bodies, not ACT Whole of Government. The methodology remains unchanged.
- b. Patient satisfaction is a meaningful and appropriate measure of success for an ambulance service because it captures the quality of care from the perspective of the people directly experiencing it. It reflects essential aspects of service delivery such as level of care, communication, compassion, professionalism, and the respect shown to patients but are not visible in operational data.

Note:

1. The increase in social media audience beyond the 2025-26 target is attributed to bushfire and storm events in early 2026. A heightened community desire for emergency information during this period resulted in audience growth beyond the target.

Strategic Objective 4

Promotion and Protection of Rights and Interests

The ACT Human Rights Commission protects the rights of people in our community, including its vulnerable members. The Commission provides community engagement, information, support and/or advice in relation to the roles and functions of their Commissioners, including how members of our community can access and protect their rights. Additionally, as required under the *Human Rights Act 2004*, the Directorate seeks to ensure that all legislation is compatible with human rights.

Table 5: Strategic Indicator 4: Awareness and Compliance with Human Rights and Interests

Success	Strategic Indicator	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
New government laws are compatible with human rights legislation at time of introduction	Percentage of new government laws that are compatible with human rights legislation at the time of introduction	100%	100%	100%
Increased community awareness and understanding of human rights	Number of submissions, advices and comments directed at increasing human rights compliance on systemic issues in legislative and policy proposals ¹	90	50	65
Increased support for victims of crime	Number of victims of crime who have received information, support, or advocacy via the Victims Services Scheme, Family Safety Action Program, the Victims Registers or the Victims Rights and Reform Team ^{b, 2}	3,000	3,300	3,000

Historical performance trends of these Strategic Indicators can be found in the Justice and Community Safety Directorate's 2024-25 Annual Report.

Strategic Objective 4 (Continued)

Promotion and Protection of Rights and Interests (Continued)

Explanation of Strategic Indicators:

- a. This indicator has been updated to reflect HRC's increasing focus on court interventions, the review of effect of territory laws on human rights and participation in the National Preventive Mechanism activities and a reduced focus on legislative and policy submissions.
- b. This indicator relates to the number of victims of crime who have received services from the Victims Services Scheme, Family Violence Safety Action Program, the Victims Registers or the Victims' Rights and Reform Team within Victim Support ACT.

Notes:

1. The 2025-26 Estimated Outcome is below target due to a shift in focus from reviewing legislation and policy to the consideration of new initiatives on the right to a clean environment and other initiatives that benefit the ACT Community such as the right to a healthy environment.
2. The 2025-26 Estimated Outcome is above target due to the increased public awareness of the services provided by the Victims' Rights and Reform Team. The level of support needed by the ACT community continues to increase each year.

Output Classes

Output Class 1: Justice Services

Table 6: Justice Services (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget
Total Cost ^{1,2}	129,177	151,155
Controlled Recurrent Payments ²	102,630	123,304

Notes:

1. Total cost includes depreciation and amortisation and legal services provided to the Territory as resources provided free of charge.
2. The increase in total cost and Controlled Recurrent Payments in the 2026-27 budget is mainly due to new budget initiatives and reprofiling.

Output 1.1: Policy Advice and Justice Programs

High quality policy, legislation, ministerial support and advice to portfolio Ministers, Cabinet and other agencies on justice and community safety matters. Administer security coordination and emergency management policy, and innovative justice and crime prevention programs (including First Nation Justice and the Restorative Justice Program) across government and the community.

Table 7: Output 1.1: Policy Advice and Justice Programs (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget
Total Cost ¹	46,308	60,089
Controlled Recurrent Payments ¹	41,999	56,431

Note:

1. The increase in total cost and Controlled Recurrent Payments the 2026-27 budget from the 2025-26 estimated outcome is mainly due to reprofiling of Commonwealth funding and new budget initiatives.

Output 1.2: Legal Services to Government

High quality and timely legal advice and representation for the Attorney-General and Government.

Table 8: Output 1.2: Legal Services to Government (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget
Total Cost	30,409	32,542
Controlled Recurrent Payments	14,115	15,206

Notes:

1. The total cost includes legal services provided to the Territory as resources provided free of charge.

Output 1.3: Legislative Drafting and Publishing Services

Provision of high quality and timely legislative drafting and publishing services for ACT legislation and maintenance of the ACT legislation register.

Table 9: Output 1.3: Legislative Drafting and Publishing Services (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget
Total Cost	5,408	5,669
Controlled Recurrent Payments	4,911	5,063

Output 1.4: Public Prosecutions

Prosecution of summary and indictable matters, at first instance and on appeal, provision of assistance to the Coroner, and provision of witness assistance services.

Table 10: Output 1.4: Public Prosecutions (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget
Total Cost	20,704	23,947
Controlled Recurrent Payments	17,520	20,173

Output 1.5: Protection of Rights

Provision of advocacy, complaints-handling, advice, community awareness raising and other services in connection with the promotion and protection of rights especially for vulnerable members of society, through services provided by the ACT Human Rights Commission, including the Public Advocate of the ACT and Victim Support ACT. This output also includes services provided by the Aboriginal and Torres Strait Islander Children and Young People Commissioner and the Privacy Commissioner.

Table 11: Output 1.5: Protection of Rights (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget
Total Cost	26,348	28,908
Controlled Recurrent Payments	24,085	26,431

Output Class 2: Corrective Services

Table 12: Output Class 2: Corrective Services (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget
Total Cost ^{1,2}	124,293	136,764
Controlled Recurrent Payments	103,823	108,068

Notes:

1. Total cost includes depreciation and amortisation and resources received free of charge.
2. The increase in total cost for the 2026-27 Budget from the 2025-26 Estimated Outcome is mainly due to expenses relating to the hailstorm damage at the Alexander Maconochie Centre.

Output 2.1: Corrective Services

Provision of safe and secure custody for detainees with a strong focus on the delivery of rehabilitative, educational and vocational programs, effectively managing unsentenced offenders and community based corrections programs and providing advice and services to the ACT justice system.

Output Class 3: Courts and Tribunal

Table 13: Output Class 3: Courts and Tribunal (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget
Total Cost ¹	92,523	98,705
Controlled Recurrent Payments	68,035	74,047

Note:

1. Total cost includes depreciation and amortisation and right of access resources received free of charge for court facilities under the Public Private Partnership agreement.

Output 3.1: Courts and Tribunal

High quality support to judicial officers and tribunal members in the ACT Courts and Tribunal and high quality services to the public using the courts and the tribunal.

Output Class 4: Emergency Services

Table 14: Output Class 4: Emergency Services (\$'000)

	2025-26	2026-27
	Estimated Outcome	Budget
Total Cost ^{1,2}	230,390	249,845
Controlled Recurrent Payments ²	182,341	200,599

Notes:

1. Total cost includes depreciation and amortisation and resources received free of charge.
2. The increase in total cost and Controlled Recurrent Payment for the 2026-27 Budget from the 2025-26 Estimated Outcome is due to new budget initiatives.

Output 4.1: Emergency Services

Prevention and Mitigation: Measures taken in advance of an emergency aimed at decreasing or eliminating its impact on the community and the environment.

Preparedness: Measures to ensure that, should an emergency occur, communities, resources and services are capable of responding to and coping with the effects.

Response: Strategies and services to control, limit or modify an emergency to reduce its consequences.

Recovery: Strategies and services to return the ACT Emergency Services Agency to a state of preparedness after emergency situations and to assist with community recovery.

EBT 1: ACT Policing

Table 15: ACT Policing

	2025-26	2026-27
	Estimated Outcome	Budget
Total Cost ^{1,2}	263,816	285,930
Payment for Expenses on Behalf of the Territory ²	256,787	278,911

Notes:

1. Total cost includes depreciation and amortisation.
2. The increase in total cost and Payments for Expense on Behalf of Territory is mainly due to new budget initiatives.

Output 1.1: ACT Policing

Payment to ACT Policing (the ACT branch of the Australian Federal Police) for the provision of police services to the ACT community. These services include the protection of persons and property, crime prevention and detection, maintaining peace and good order and the enforcement of ACT laws.

Accountability Indicators

Output Class 1: Justice Services

Output 1.1: Policy Advice and Justice Programs

Table 16: Accountability Indicators Output 1.1

	2025-26 Targets	2025-26 Estimated Outcome	Variance %	2026-27 Targets
a. Percentage of legislation requested by the JACS portfolio ministers is developed within timeframes agreed by the JACS portfolio ministers	100%	100%	-	100%
b. Proportion of respondents who express a positive experience and are satisfied with the ACT Restorative Justice Conferencing and Processes ^a	97%	91%	(6)	97%
c. Number of initiatives that reduce regulatory burden ¹	2	2	-	2

Explanation of Accountability Indicators:

- a. The name of this indicator has been changed to better reflect the context of the measurement and definition. The measure is derived from client responses to nine survey questions that assess their overall experience with the restorative justice process. The positive response rate is the total number of positive responses divided by the total number of responses received. This metric provides a single, summarised indicator of how clients perceive the service.

Notes:

- 1. Relevant initiatives include changes or innovations, made as part of legislative reforms or policy or program design or modification, and which have been identified as reducing regulatory burden. *Justice and Community Safety Legislation Amendment Bill 2025 (No3)* and *Liquor Amendment Bill 2025* are the two bills that reduced regulatory burden in the 2025-26 financial year.

Output 1.2: Legal Services to Government

Table 17: Accountability Indicators Output 1.2

	2025-26 Targets	2025-26 Estimated Outcome	Variance %	2026-27 Targets
a. Timely legal services provided by the ACT Government Solicitor: percentage of advices completed within 28 days	85%	81%	(5)	85%
b. High quality legal services provided by the ACT Government Solicitor: percentage of client survey respondents satisfied with quality of advice and representation ^a	95%	89%	(6)	95%
c. Timely legal services provided by the ACT Government Solicitor: percentage of court matters undertaken and completed within courts, tribunal or any applicable statutory timetable	95%	86%	(9)	95%

Explanation of Accountability Indicators:

- a. The client survey is conducted using the online Survey Monkey Tool. Respondents indicate the quality of legal services delivered was either 'excellent' or 'satisfactory' as a percentage of the total survey responses to the question.

Output 1.3: Legislative Drafting and Publishing Services

Table 18: Accountability Indicators Output 1.3

	2025-26 Targets	2025-26 Estimated Outcome	Variance %	2026-27 Targets
a. High level of client satisfaction for legislative drafting and publishing services by the Parliamentary Counsel's Office: - percentage of satisfied client survey respondents ^a	90%	90%	-	90%
b. Timely legislative drafting and publishing services by the Parliamentary Counsel's Office: - Percentage of drafting responses provided within 30-day standard	95%	94%	(1)	95%
- Percentage of notifications notified on ACT legislation register on requested notification day	99%	100%	1	99%
- Percentage of republications of changed legislation published on ACT legislation register on day the change happens	99%	99.7%	1	99%

Explanation of Accountability Indicators:

- a. Parliamentary Counsel Office (PCO) annually conducts three client surveys over a two-week period: the ACT Legislation Register Survey, the Legislative Drafting Service Survey and the ACT Legislation Register Notifications Service Survey. Satisfied client survey respondents means respondents who indicated an overall level of satisfaction of 'good' or 'excellent'.

Output 1.4: Public Prosecutions

Table 19: Accountability Indicators Output 1.4

	2025-26 Targets	2025-26 Estimated Outcome	Variance %	2026-27 Targets
a. Average cost per matter finalised	\$4,200	\$4,048	(4)	\$4,200
b. The percentage of cases where the brief is served within two weeks of it being received from the ACT Police ^a	80%	80%	-	N/A
c. The percentage of cases where the indictment case statement and questionnaire are filed within the timeframes specified at directions in the Supreme Court ^b	80%	80%	-	80%

Explanation of Accountability Indicators:

- a. This indicator has been removed from 2026-27, as the brief service is no longer conducted by the Office of Director of Public Prosecutions (ODPP) and has instead been handed back to ACT Policing. Due to recent operational changes, ODPP will explore more appropriate measures that better reflect ODPP productivity and performance outcomes in future reporting periods.
- b. Following a matter being moved from the Magistrates Court to the Supreme Court for trial, the Supreme Court Registrar will order the DPP to file a set of documents which includes the indictment, Case Statement, Witness List and Questionnaire. The “usual orders” require the DPP to file the suite of documents within three weeks.

Output 1.5: Protection of Rights

Table 20: Accountability Indicators Output 1.5

	2025-26 Targets	2025-26 Estimated Outcome	Variance %	2026-27 Targets
Human Rights Commission				
a. High level of client satisfaction with Human Rights Commission complaints process:				
- Percentage of survey respondents who consider the complaint handling service accessible ¹	80%	89%	11	80%
- Percentage of survey respondents who consider the complaint handling service to be fair	80%	83%	4	80%
- Percentage of complaints concluded within Commission standards	75%	75%	-	75%
b. High level of community education, information and advice in relation to human rights and (i) services for children and young people, (ii) disability services, (iii) discrimination, (iv) health services, and (v) services for older people and other complaint jurisdictions:				
- Number of community engagement activities undertaken by the Commission ²	90	150	67	90
Public Advocate				
c. The Public Advocate and Children and Young People Commissioner's (PACYPC's) actions towards achieving a caring community where the rights and interests of vulnerable people are protected:				
- Proportion of client survey respondents for whom advocacy services are provided by the Public Advocate of the ACT where a high level of satisfaction is reported	75%	76%	1	75%

	2025-26 Targets	2025-26 Estimated Outcome	Variance %	2026-27 Targets
The Public Advocate's actions towards achieving a caring community where the rights and interests of vulnerable people are protected:				
- Percentage of referrals to the Public Advocate actioned within five (5) working days ^a	90%	88%	(2)	90%
- Percentage of compliance documents reviewed within five (5) working days of allocation ^a	80%	85%	6	80%
Victim Support ACT				
d. Percentage of referrals to Victim Support ACT or the Victims of Crime Commissioner - actioned within five (5) working days	95%	89%	(6)	95%

Explanation of Accountability Indicators:

- a. The indicators report on the timeliness and effectiveness of interactions with clients. Calculation of indicators is based on client feedback, received through evaluation forms, and information from the Commission's case management system which tracks the length of time it takes from receipt to complaint closure.

Notes:

1. The outcome variance reflects the HRC's ongoing commitment to ensuring the complaint process is accessible to all parties to a matter by providing a responsive, flexible service that accommodates parties' needs for reasonable adjustments.
2. The 2025-26 Estimated Outcome is higher than target due to the Increased community engagement that was provided for the implementation of the Child Safety Standard by the Public Advocate Children and Young People Commissioner (PACYPC) and consultations on the Right to a Healthy Environment, including education and information sessions.

Output Class 2: Corrective Services

Output 2.1: Corrective Services

Table 21: Accountability Indicators Output 2.1

	2025-26 Targets	2025-26 Estimated Outcome	Variance %	2026-27 Targets
a. Completion rates of Community Corrections Orders:				
- The proportion of Community Corrections supervision orders successfully completed within the counting period	85%	83%	-2	85%
- The proportion of Community Corrections reparation orders successfully completed within the counting period ^{a, 1}	85%	67%	21	70%
b. Average cost per detainee per day for all detainees ^{b, 2}	\$570	\$512	(10)	\$507
c. Average cost per day for community based offenders	\$84	\$78	(7)	\$84

Explanation of Accountability Indicators:

- a. The 2026-27 target for reparation orders was revised down from 85% to 70%, reflecting year-to-date results and improved reporting. Following the development of an automated data model, ACTCS reviewed how completion rates were derived, resulting in a more robust and consistent calculation approach for reporting on reparation orders.
- b. The 2026-27 target for this indicator was revised down from \$570 to \$507 based on projected detainee population and estimated costs. The anticipated increase in the detainee population reduces the average cost per detainee through economies of scale.

Notes:

1. The 2025-26 estimated outcome for the completion rates of reparation orders is lower than the 2025-26 target, which is mostly influenced by improved reporting and the small number of reparation orders administered. Low reparation order numbers are more susceptible to large fluctuations in measures such as completion rates, with percentage results influenced by small sample size.
2. The 2025-26 estimated outcome is lower than target primarily due to higher than anticipated average detainee numbers (estimated at 472 compared with the target assumption of 410). The increased population reduces the cost per detainee through economies of scale.

Output Class 3: Courts and Tribunal

Output 3.1: Courts and Tribunal

Table 22: Accountability Indicators Output 3.1

	2025-26 Targets	2025-26 Estimated Outcome	Variance %	2026-27 Targets
Courts				
a. Cost per finalisation				
– Supreme Court ^{a, b, c}	\$22,399	\$24,501	5	\$25,951
– Magistrates Court ^{a, b, d, 1}	\$2,722	\$2,274	(16)	\$3,093
b. Case Clearance Indicator				
– Supreme Court ^{a, b, 2}	100%	83%	(17)	100%
– Magistrates Court ^{a, b}	100%	98%	(2)	100%
Tribunal				
c. Case Clearance Indicator – Number of ACAT finalisations, divided by the number of lodgements ^e	100%	97%	(3)	100%

Explanation of Accountability Indicators:

- Civil and Criminal divisions within Supreme Court and Magistrates Court respectively have been combined for reporting of cost per finalised case and timely completion to provide clearer accountability and minimise periodic variations in division resourcing that lead to significant, but temporary deviations from target. Supreme Court includes Court of Appeal. Magistrates Court includes Childrens Court, Coroners Court, and Family Violence Court.
- For the purpose of this report a 'case' is defined as per the counting rules detailed in the Report on Government Services (RoGS) Data Collection Manual and in <https://www.courts.act.gov.au/corporate/publications/explanatory-statement-report-on-statement-of-performance-and-strategic-and-accountability-indicators-sopsai>.
- The 2026-27 target has been revised up from \$23,399 in 2025-26 to \$25,951 based on projected case load and estimated costs.
- The 2026-27 target has been revised up from \$2,722 in 2025-26 to \$3,093 based on projected case load and estimated costs.
- ACAT – ACT Civil and Administrative Tribunal.

Notes:

- The cost per finalisation is substantially lower than expected due to a high number of Fail to Vote matters finalised within this period. The matters were managed with existing resources. The deviation is an isolated occurrence. If these matters are excluded, the indicator is estimated to be within 1% of the target.
- Supreme Court Clearance rates are below target due to lower finalisations than lodgements as a result of:
 - reduced number of sitting days available for listings;
 - an increase in the number of criminal trial days required for complex matters; and
 - increased number of criminal matters that require pre-trial hearings.

The Supreme Court combined finalisations are the highest in five years, and combined lodgements are the second highest in five years compared with previous years as at December 2025. The recent retirement of one of six resident judges will further inhibit the Courts overall performance against strategic targets until a replacement for that resident judge is appointed.

Output Class 4: Emergency Services

Output 4.1: Emergency Services

Table 23: Accountability Indicators Output 4.1

	2025-26 Targets	2025-26 Estimated Outcome	Variance %	2026-27 Targets
Prevention and Preparedness				
a. Field Audit of Slashing/Grazing/Physical Removal activities, as per approved Bushfire Operational Plans (BOPs)	100%	100%	-	100%
b. Field assessment of Access Management Upgrades and Hazard Reduction burns conducted in accordance with Bushfire Operational Plans of ACT Government Directorates	100%	100%	-	100%
Response and Recovery				
c. Structure Fire incidents responded to within target ^a	90%	89%	(1)	90%
d. Road Rescue incidents responded to within target ^b	90%	93%	3	90%
e. Ambulance priority 1 - Incident Response Time 50th percentile (minutes) ^{c, d, 1}	8	11.0	(38)	8
f. Ambulance priority 1 - Incident Response Time 90th percentile (minutes) ^{c, d, 1}	15	18.8	(25)	15
g. Ambulance priority 2A – Incident Response Time 90th percentile (minutes) ^{c, d, e}	N/A	N/A	N/A	45
h. Percentage of Patient Transport Service ‘fixed booking’ attended by booked time	65%	69%	6	65%
h. Total cost per head of population ^f	\$493.95	\$475.87	(4)	\$515.13

Output 4.1: Emergency Services (Continued)

Explanation of Accountability Indicators:

- a. Target refers to the response to structure fires within 10 minutes.
- b. Target refers to the response to road rescues within 13 minutes.
- c. Priority 1 records that are incomplete due to operator or system errors, or where incidents are outside the ACT, or where the priority rating has been changed, are excluded.
- d. If results are higher than targets for these indicators, the variance will be reflected as a negative percentage.
- e. Indicator 4.1(g) is a new indicator in 2026-27 as Priority 2 incidents which account for more than half of the ACT Ambulance Service patient cohort and experience of that cohort with the service is not currently reflected in reporting.
- f. The 2026-27 target has been revised to reflect projected expenditure and an estimated population of 486,231 based on the Estimated Resident Population – September Quarter 2025, ABS Release: National, State and Territory population Publication Release Date: 19 March 2026.

Note:

1. Response times greater than target reflect continuing increased demand for ambulance services. Comparatively, ACTAS emergency response times remains some of the best in Australia.

Changes to Appropriation

Table 24: Changes to appropriation – Controlled Recurrent Payments (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
2025-26 Budget	465,769	440,683	424,928	429,306	427,525
2025-26 Budget Review					
Justice reform – Continued support for the ACT Intermediary Program	1,421	3,285	3,337	3,392	3,438
Justice reform – Support for ACT Victims of Crime	-	1,493	1,497	1,376	292
Strengthening emergency services – Joint Emergency Station at Molonglo	625	-	-	-	-
FMA Section 16B Rollovers from 2024-25					
Accommodation for the Aboriginal and Torres Strait Islander Children's and Young People's Commissioner	75	-	-	-	-
Supporting the wellbeing of Rural Fire Service and State Emergency Service volunteers	55	-	-	-	-
Well-prepared emergency services – ACT Ambulance Service – Modernised and Sustainable Service Plan	178	-	-	-	-
Well-prepared emergency services – More support for ACT Fire and Rescue Staff	120	-	-	-	-
2026-27 Budget Policy Decisions					
Aboriginal and Torres Strait Islander community leadership on justice overrepresentation	-	130	-	-	-
Offset – From More support for families and inclusion – Reducing recidivism by building communities not prisons	-59	-	-	-	-
ACT Firearms Buyback Scheme	-	NFP	-	-	-
ACT's security resilience	-	263	267	271	275
Commonwealth contribution	-	60	60	60	60
Additional operational funding for the AMC	-	3,172	-	-	-
Addressing period poverty in the ACT	-	20	21	22	23
Offset – From base funding	-	-20	-21	-22	-23
Board of Inquiry into Aboriginal and Torres Strait Islander deaths in custody	-	4,016	1,151	-	-
Building safer communities – Strengthening DFSV system foundations – Offset – From base funding	-	-180	-185	-102	-104
Building safer communities – Supporting DFSV frontline services	-	396	401	407	413
Essential prosecution services	-	3,363	4,957	5,027	5,097
Establishing an in-house prosecution function – Offset – From base funding	-	-90	-182	-369	-375
Investing in public services – Strengthening government procurement – Offset – From base funding	-	-178	-181	-96	-97
Justice Housing Program	-	2,036	2,105	2,174	2,247
Offset – From Justice Housing Program Continuation and Expansion	-	-1,142	-	-	-
Legislation register server upgrades	-	40	48	56	64
Offset – From base funding	-	-146	-157	-168	-179

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Offset – From Better Government – Expanding Microsoft user licencing	-	-6	-6	-6	-6
Offset – From Continuing the transition of our financial and reporting systems	-	111	114	117	120
Offset – From Investing in our digital future	-	1	1	1	1
Modernising critical ACT Courts and Tribunal case management	-	1,193	1,324	586	596
Offset – From base funding	-	-18	-431	-2,053	-1,197
Offset – From Controlled Recurrent Payments to Capital Injections	-	-727	-1,200	-	-
More support for the community legal assistance sector	-	4,010	4,129	4,243	4,361
Offset – From base funding	-	-134	-138	-141	-145
National Firearms Register	-	1,047	976	-	-
Strengthening emergency services – Establishing the new Molonglo Emergency Services Station	-	8,065	7,840	7,981	8,125
Strengthening emergency services – More frontline paramedics	-	6,351	6,731	6,278	6,372
Strengthening emergency services – Territory Radio Network upgrades	-	2,000	-	-	-
Offset – From base funding	-	-281	-	-	-
Offset – From Strengthening emergency services – ICT system upgrades	-	-2,000	-	-	-
Strengthening emergency services – Upgrades to major ICT Systems	-	514	-	-	-
Strengthening emergency services – Vehicle replacement program and facilities upgrades	-	1,022	1,149	-	-
Supporting a community-led justice response for Aboriginal and Torres Strait Islander Canberrans	-	254	259	263	268
Supporting culturally responsive reintegration pathways	-	789	807	826	845
Supporting disability services – Design and implementation of Thriving Kids – Offset – From base funding	-	-220	-223	-226	-
Sustaining Territory legal and human rights services	-	1,749	1,775	1,800	1,827
Upgrades to the electronic security system at the AMC	-	1,025	1,051	-	-
Offset – From base funding	-	-633	-649	-	-
2026-27 Budget Technical Adjustments					
Accommodation savings as a result of new Government Office Buildings	-	1,141	-	-	-
Act of Grace Payment	160	-	-	-	-
Commonwealth Grant – Disaster Ready Fund – Phase 3	3,883	-	-	-	-
Commonwealth Grant – Family Law Information Sharing	28	28	28	-	-
Commonwealth Grant – National Access to Justice Partnership 2025-30 – Aboriginal and Torres Strait Islander Legal Services	-	3	6	4	63
Commonwealth Grant – National Access to Justice Partnership 2025-30 – Community Legal Centres	-	3	7	5	69
Commonwealth Grant – National Access to Justice Partnership 2025-30 – Family Violence Prevention and Legal Services	-	1	2	3	24

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Commonwealth Grant – National Access to Justice Partnership 2025-30 – State and territory legal assistance administration	-	1	4	4	29
Commonwealth Grant – National Access to Justice Partnership 2025-30 – Women's Legal Services	-	5	11	9	129
Commonwealth Grant – National Firearms Register	2,300	-	-	-	-
Commonwealth Grant – National Support and Intervention Program – Countering Violent Extremism initiatives	1,348	1,357	1,423	-60	-60
Courts Public Private Partnership – Budget Realignment	-	-	-	-	1,712
More support for families and inclusion – Implementing the Commonwealth Redress Scheme for Institutional Child and Sexual Abuse – Budget Realignment	-	-	-	-485	-490
Remuneration Tribunal Determinations	-	383	383	383	383
Revised Funding Profile					
Climate action – Continuing climate change action and environmental protection	-186	186	-	-	-
Commonwealth Grant – Disaster Ready Fund – phase 1	-2,058	2,058	-	-	-
Commonwealth Grant – Disaster Ready Fund – phase 2	-5,714	5,714	-	-	-
Commonwealth Grant – Disaster Ready Fund – phase 3	-3,669	3,669	-	-	-
Commonwealth Grant – National Firearms Register	-1,857	1,857	-	-	-
Commonwealth Grant – National Support Intervention Program – Countering Violent Extremism initiatives	-200	200	-	-	-
Commonwealth Grant – Specialised and Trauma-Informed Legal Services for Victim-Survivors of Sexual Assault	-300	300	-	-	-
External Merits Review of Child Protection Decisions	-121	121	-	-	-
Government Response to the Sexual Assault (Police) Review Report	-200	200	-	-	-
Investing in Public Safety – Resources to support the implementation of the Project Assisting Victims Recovery and Experience (PAVER) System Review – Phase 2	-300	300	-	-	-
Justice Housing Program Continuation and Expansion	-1,142	1,142	-	-	-
Justice reform – Implementing the Sexual Assault (Police) review report – Sexual Assault Advocates	-552	-	552	-	-
Justice reform – Improving safety and wellbeing at the Alexander Maconochie Centre	-338	338	-	-	-
National Firearms Register	-235	235	-	-	-
Strengthening emergency services – ICT system upgrades	-2,000	2,000	-	-	-
Well-prepared emergency services – ACT Ambulance Service – Modernised and Sustainable Service Plan	-202	202	-	-	-
Revised Indexation Parameters	-	10	13	16	5,254
Revised Superannuation Parameters	-	2,210	2,617	2,475	2,087
Revised Wage Parameters	-	2,899	-	-	-
Savings					
Justice reform – Continued support for the ACT Intermediary Program	-	-338	-343	-348	-353
Workers' Compensation	-	-3,251	-	-	-

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Transfers					
Administrative on-costs to CMTEDD and DCBR	-	-84	-86	-87	-91
iCBR's infrastructure enabling services and management of government places – to iCBR	-	1,565	1,616	1,668	1,709
Secure Zone Fund from CMTEDD to JACS	-	55	55	55	55
Upgrades for ACT Corrective Services facilities – Budget Realignment	-	-	-	-	-232
2026-27 Budget	456,829	506,018	467,843	464,645	470,111

Table 25: Changes to Appropriation – Expenses on Behalf of the Territory (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
2025-26 Budget	290,542	296,920	303,156	298,230	298,230
2025-26 Budget Review					
Justice reform –Support for ACT Victims of Crime	-	8,117	8,692	7,360	7,939
FMA Section 16B Rollovers from 2024-25					
More support for families and inclusion – Implementing the Commonwealth Redress Scheme for Institutional Child and Sexual Abuse	387	-	-	-	-
2026-27 Budget Policy Decisions					
ACT Firearms Buyback Scheme	-	NFP	-	-	-
Better facilities for ACT Policing – Enhancing firearms storage and asset replacement – Offset – ACT Policing base funding	-	-160	-	-	-
Board of Inquiry into Aboriginal and Torres Strait Islander Deaths in Custody	-	134	66	-	-
National Firearms Register	443	6,413	7,585	949	949
Sustaining Territory legal and human rights services	-	800	600	-	-
2026-27 Budget Technical Adjustments					
Commonwealth Grant – Family Law Information Sharing	256	259	262	-	-
Correction – Well-prepared emergency services – More ACT Police	-	-	441	-	-
Remuneration Tribunal Determinations	-	391	391	391	391
Revised Funding Profile – More support for families and inclusion – Implementing the Commonwealth Redress Scheme for Institutional Child and Sexual Abuse	-4,957	1,057	3,900	-	-
Revised Indexation Parameters	-	-	102	186	700
Transfer – iCBR's infrastructure enabling services and management of government places – to iCBR	-	-9	-9	-8	-8
2026-27 Budget	286,671	320,154	325,186	307,108	308,201

Table 26: Changes to appropriation – Capital Injections, Controlled (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
2025-26 Budget	53,526	11,799	7,081	7,559	11,058
2026-27 Budget Policy Decisions					
Legislation register server upgrades	-	444	-	-	-
Modernising critical ACT Courts and Tribunal case management	-	6,499	2,116	-	-
Offset – From Controlled Recurrent Payments to Capital Injections	-	-727	-1,200	-	-
Strengthening emergency services – More frontline paramedics	-	544	734	-	-
Strengthening emergency services – Upgrades to major ICT systems	-	4,785	-	-	-
Offset – More ACT Fire & Rescue Staff and Construction of Acton Station	-	-485	-	-	-
Offset – Strengthening emergency services – ICT system upgrades	-	-1,265	-	-	-
Strengthening emergency services – Vehicle Replacement program and facilities upgrades	-	12,873	6,749	4,119	-
Upgrades to the electronic security system at the AMC	-	5,731	2,214	-	-
Offset – Upgrading essential services at the Alexander Maconochie Centre	-	-946	-	-	-
2026-27 Budget Technical adjustment					
Revised Funding Profile					
Accommodation for the Aboriginal and Torres Strait Islander Children’s and Young People’s Commissioner	-600	600	-	-	-
Justice Reform – New client interface platform for the ACT Civil & Administrative Tribunal (ACAT) and Forensic Medicine Centre Upgrade	-908	908	-	-	-
Upgrades for ACT Corrective Services facilities	-1,100	1,100	-	-	-
Justice reform – Investing in rehabilitation opportunities for detainees at the Alexander Maconochie Centre	-1,300	1,300	-	-	-
Womens Remand Centre Improvements	-200	200	-	-	-
Body Scanner for the Court Transport Unit	-350	350	-	-	-
Upgrading essential services at the Alexander Maconochie Centre	-946	946	-	-	-
Strengthening emergency services – ICT system upgrades	-2,283	2,283	-	-	-
Strengthening emergency services – Vehicle Replacement program and facilities upgrades	-133	133	-	-	-
ESA Vehicle Replacement Program – Molonglo Station	-4,079	4,079	-	-	-
Well-prepared emergency services – ACT Ambulance Service modernisation	-824	824	-	-	-
More ACT Fire & Rescue Staff and Construction of Acton Station	-485	485	-	-	-
Savings					
Asset Renewal Program	-	-961	-1,518	-1,158	-1,257

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Transfers					
Net from Controlled Recurrent Payments to Capital Injections – Strengthening emergency services – ICT system upgrades	-	1,969	-	-	-
From Controlled Recurrent Payments to Capital Injections – Modernising critical ACT Courts and Tribunal case management	-	727	1,200	-	-
2026-27 Budget	40,318	54,195	17,376	10,520	9,801

Table 27: Changes to appropriation – Capital Injections, Territorial (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
2025-26 Budget	4,214	328	328	328	341
2026-27 Budget Policy Decisions					
Better facilities for ACT Policing – Enhancing firearms storage and asset replacement	-	2,093	-	-	-
Offset – Well-prepared emergency services – Better facilities for ACT Policing	-	-721	-	-	-
Offset – Better facilities for ACT Policing	-	-560	-	-	-
Offset – Service Purchase Payments to ACT Policing	-	-160	-	-	-
2026-27 Budget Technical Adjustments					
Revised Funding Profile					
Better facilities for ACT Policing	-560	560	-	-	-
Well-prepared emergency services – Better facilities for ACT Policing	-721	721	-	-	-
Savings					
Asset Renewal Program	-	-	-211	-154	-167
Transfers					
From Expenses on Behalf of the Territory to Capital Injections – Better facilities for ACT Policing – Enhancing firearms storage and asset replacement	-	160	-	-	-
2026-27 Budget	2,933	2,421	117	174	174

Summary of 2026-27 Infrastructure Program

Table 28: 2026-27 Justice and Community Safety Directorate Infrastructure Program (\$'000)

Project	Total Project Value ¹	2025-26	2026-27	2027-28	2028-29	2029-30	Four Year Investment ²	Physical Completion Date
CAPITAL WORKS PROGRAM								
New Works								
Better facilities for ACT Policing – Enhancing firearms storage and asset replacement	2,143	-	2,093	-	-	-	2,093	Jun-27
Legislation register server upgrades	444	-	444	-	-	-	444	Dec-26
Modernising critical ACT Courts and Tribunal case management	8,615	-	6,499	2,116	-	-	8,615	Jun-28
Strengthening emergency services – More frontline paramedics	1,278	-	544	734	-	-	1,278	Jun-28
Strengthening emergency services – Upgrades to major ICT systems	4,785	-	4,785	-	-	-	4,785	Jun-27
Strengthening emergency services – Vehicle replacement program and facilities upgrades	23,741	-	12,873	6,749	4,119	-	23,741	Jun-29
Upgrades to the electronic security system at the AMC	7,945	-	5,731	2,214	-	-	7,945	Jun-28
Total New Works		-	32,969	11,813	4,119	-	48,901	
Works In Progress								
Accommodation for the Aboriginal and Torres Strait Islander Children's and Young People's Commissioner	705	85	600	-	-	-	600	Jun-27
Better facilities for ACT Policing	584	540	-	-	-	-	-	Jun-26
Body Scanner for the Court Transport Unit	350	-	350	-	-	-	350	Jun-27
ESA Urban Search and Rescue and Chemical, Biological, Radiological and Nuclear Equipment Replacement	ongoing	523	111	111	111	111	444	ongoing
ESA Vehicle Replacement Program	ongoing	-	-	-	-	3,000	3,000	ongoing
ESA Vehicle Replacement Program – Molonglo Station	5,600	1,521	4,079	-	-	-	4,079	Jun-27
Investing in public safety – Public safety CCTV network upgrades ³	207	207	-	-	-	-	-	Oct-25
Justice reform – Electronic monitoring feasibility ³	320	79	-	-	-	-	-	Jun-25
Justice reform – Investing in rehabilitation opportunities for detainees at the Alexander Maconochie Centre	9,468	1,200	1,300	-	-	-	1,300	Dec-26
Justice Reform – New client interface platform for the ACT Civil & Administrative Tribunal (ACAT) and Forensic Medicine Centre Upgrade	3,235	485	1,567	-	-	-	1,567	Jun-27
More ACT Fire & Rescue Staff and Construction of Acton Station ^{3,4}	44,426	1,015	-	-	-	-	-	Jun-25

Project	Total Project Value ¹	2025-26	2026-27	2027-28	2028-29	2029-30	Four Year Investment ²	Physical Completion Date
Per-and Poly-Fluoroalkyl Substances (PFAS) remediation	14,683	4,854	4,274	-	-	-	4,274	Jun-27
Replacement of ACT Courts jury and case management systems	3,582	3,582	-	-	-	-	-	Jun-26
Strengthening emergency services – ICT system upgrades	4,732	3,745	987	-	-	-	987	Jun-27
Strengthening emergency services – Vehicle Replacement program and facilities upgrades	570	202	368	-	-	-	368	Jun-27
Strengthening Restorative Justice in the ACT ³	299	100	-	-	-	-	-	Dec-25
Upgrades for ACT Corrective Services facilities	2,427	607	1,820	-	-	-	1,820	Jun-27
Upgrading essential services at the Alexander Maconochie Centre	4,556	54	-	-	-	-	-	Jun-26
Upgrading Emergency Services Infrastructure ³	3,988	883	-	-	-	-	-	Jan-26
Well-prepared emergency services – ACT Ambulance Service modernisation	2,970	1,124	824	-	-	-	824	Jun-27
Well-prepared emergency services – ACT Watch House upgrades ³	2,259	1,215	-	-	-	-	-	Sep-25
Well-prepared emergency services – Better facilities for ACT Policing ^{3, 5}	2,031	88	-	-	-	-	-	Jan-26
Well-prepared emergency services – Strengthening ICT infrastructure	1,710	300	-	-	-	-	-	Jun-26
Well-prepared emergency services – Upgrading the Emergency Services Agency's ICT strategy and systems	699	314	-	-	-	-	-	Jun-26
Womens Remand Centre Improvements	350	103	200	-	-	-	200	Dec-26
Total Works In Progress		22,826	16,480	111	111	3,111	19,813	
Asset Renewal Program								
Directorate	ongoing	2,183	568	838	1,305	1,305	4,016	ongoing
Territorial	ongoing	-	328	117	174	174	793	ongoing
Total Asset Renewal Program		2,183	896	955	1,479	1,479	4,809	
Total Infrastructure Program		25,009	50,345	12,879	5,709	4,590	73,523	
Public Private Partnership								
Courts PPP	ongoing	3,954	4,271	4,614	4,985	5,385	19,255	

Notes:

1. Total project value includes expenditure to date, future years funding and resources received free of charge. Financial years are appropriation only, excluding resources received free of charge.
2. The four year investment includes capital appropriation from 2026-27 to 2029-30.
3. These projects are physically complete.
4. Total project value includes salary costs of \$4.869m for ACT Fire & Rescue staff.
5. Part of these capital works projects have been transferred to Infrastructure Canberra (iCBR) due to *Administrative Arrangements 2024 (No 1)*. The remaining appropriation in JACS is to fund heating, ventilation and air conditioning (HVAC) upgrades for the City and Winchester Police Stations.

Financial Statements

Presentational changes have been made to streamline the financial statements and the 2025-26 Budget column also reflects this change. These changes will be consistent with future annual financial statements and ensure comparability of the annual financial statements with the budget estimates as required under section 27 of the *Financial Management Act 1996*.

Table 29: Justice and Community Safety Directorate: Operating Statement (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Income							
Controlled Recurrent Payments	465,769	456,829	506,018	11	467,843	464,645	470,111
Sale of Goods and Services from Contracts with Customers	30,298	30,197	31,454	4	31,983	32,902	33,888
Grants and Contributions Income	37,236	35,504	36,492	3	36,606	37,117	37,080
Other Income	14,895	18,530	16,892	-9	15,931	16,392	16,869
Total Income	548,198	541,060	590,856	9	552,363	551,056	557,948
Expenses							
Employee Expenses	376,483	376,116	401,326	7	397,084	398,915	403,661
Supplies and Services	135,771	131,520	153,477	17	125,557	124,550	126,585
Depreciation and Amortisation	39,261	31,193	33,423	7	35,704	36,792	37,111
Grants and Purchased Services	31,184	23,869	35,032	47	18,961	17,276	17,866
Borrowing Costs	11,050	11,050	10,733	-3	10,390	10,020	9,619
Other Expenses	2,476	2,635	2,478	-6	2,483	2,487	2,491
Total Expenses	596,225	576,383	636,469	10	590,179	590,040	597,333
Operating Result	-48,027	-35,323	-45,613	-29	-37,816	-38,984	-39,385
Other Comprehensive Income <i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
Total Comprehensive Result	-48,027	-35,323	-45,613	-29	-37,816	-38,984	-39,385

Table 30: Justice and Community Safety Directorate: Balance Sheet (\$'000)

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
Current Assets							
Cash and Cash Equivalents	28,652	35,546	10,858	-69	11,022	11,186	11,350
Receivables	12,285	10,075	9,112	-10	10,149	10,186	10,223
Other Assets	5,194	6,331	6,331	-	6,331	6,331	6,331
Total Current Assets	46,131	51,952	26,301	-49	27,502	27,703	27,904
Non-Current Assets							
Property, Plant and Equipment	621,648	606,827	619,499	2	597,720	569,935	540,712
Intangible Assets	2,348	7,758	7,678	-1	8,783	7,579	6,375
Total Non-Current Assets	623,996	614,585	627,177	2	606,503	577,514	547,087
TOTAL ASSETS	670,127	666,537	653,478	-2	634,005	605,217	574,991
Current Liabilities							
Payables	13,541	14,539	14,369	-1	18,199	21,029	23,859
Contract Liabilities	1,838	1,317	1,317	-	1,317	1,317	1,317
Borrowings	58	51	53	4	55	57	58
Lease Liabilities	4,992	5,366	5,683	6	6,000	6,317	6,634
Employee Benefits	113,164	132,064	119,238	-10	120,859	122,563	124,351
Other Provisions	14,237	17,122	12,522	-27	12,422	12,122	11,822
Other Liabilities	0	214	214	-	214	214	214
Total Current Liabilities	147,830	170,673	153,396	-10	159,066	163,619	168,255
Non-Current Liabilities							
Borrowings	305	296	243	-18	189	132	74
Lease Liabilities	145,060	145,280	141,373	-3	137,183	132,622	127,661
Employee Benefits	5,423	6,159	5,970	-3	5,781	5,592	5,403
Other Provisions	874	3,782	3,567	-6	3,297	3,227	3,157
Total Non-Current Liabilities	151,662	155,517	151,153	-3	146,450	141,573	136,295
TOTAL LIABILITIES	299,492	326,190	304,549	-7	305,516	305,192	304,550
NET ASSETS	370,635	340,347	348,929	3	328,489	300,025	270,441
Equity							
Accumulated Funds	234,753	204,424	213,006	4	192,566	164,102	134,518
Asset Revaluation Surplus	135,882	135,923	135,923	-	135,923	135,923	135,923
TOTAL EQUITY	370,635	340,347	348,929	3	328,489	300,025	270,441

Table 31: Justice and Community Safety Directorate: Statement of Changes in Equity (\$'000)

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
Opening Equity							
Opening Accumulated Funds	229,254	199,429	204,424	3	213,006	192,566	164,102
Opening Asset Revaluation Surplus	135,882	135,923	135,923	-	135,923	135,923	135,923
Balance at the Start of the Reporting Period	365,136	335,352	340,347	1	348,929	328,489	300,025
Comprehensive Income							
Operating Result	-48,027	-35,323	-45,613	-29	-37,816	-38,984	-39,385
Total Comprehensive Result	-48,027	-35,323	-45,613	-29	-37,816	-38,984	-39,385
Transactions Involving Owners Affecting Accumulated							
Capital Injections	53,526	40,318	54,195	34	17,376	10,520	9,801
Total Transactions Involving Owners Affecting Accumulated Funds	53,526	40,318	54,195	34	17,376	10,520	9,801
Closing Equity							
Closing Accumulated Funds	234,753	204,424	213,006	4	192,566	164,102	134,518
Closing Asset Revaluation Surplus	135,882	135,923	135,923	-	135,923	135,923	135,923
Balance at the end of the Reporting Period	370,635	340,347	348,929	3	328,489	300,025	270,441

Table 32: Justice and Community Safety Directorate: Cash Flow Statement (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
Controlled Recurrent Payments	465,769	456,829	506,018	11	467,843	464,645	470,111
Sale of Goods and Services from Contracts with Customers	29,148	29,047	30,305	4	30,834	31,753	32,739
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	13,788	13,788	13,788	-	13,788	13,788	13,788
Goods and Services Tax Collected from Customers	1,570	1,570	1,570	-	1,570	1,570	1,570
Other	18,400	22,035	20,397	-7	19,436	19,897	20,374
Total Receipts from Operating Activities	528,675	523,269	572,078	9	533,471	531,653	538,582
Payments							
Employee Payments	374,177	376,871	413,366	10	394,678	396,429	401,093
Supplies and Services	102,416	97,672	122,757	26	92,395	90,877	92,949
Grants and Purchased Services	31,184	23,869	35,032	47	18,961	17,276	17,866
Borrowing Costs	11,279	11,279	10,962	-3	10,619	10,249	9,848
Goods and Services Tax Paid to the Australian Taxation Office	1,570	1,570	1,570	-	1,570	1,570	1,570
Goods and Services Tax Paid to Suppliers	13,800	13,800	13,800	-	13,800	13,800	13,800
Other	8,980	9,139	9,252	1	3,252	3,627	4,031
Total Payments from Operating Activities	543,406	534,200	606,739	14	535,275	533,828	541,157
Net Cash Inflows/(Outflows) from Operating Activities	-14,731	-10,931	-34,661	-217	-1,804	-2,175	-2,575
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of Property, Plant and Equipment	16,015	8,999	19,322	115	588	700	761
Purchase of Capital Works	10,711	5,093	19,875	290	7,889	2,666	1,486
Purchase of Intangibles	734	160	210	31	2,116	0	0
Total Payments from Investing Activities	27,460	14,252	39,407	177	10,593	3,366	2,247
Net Cash Inflows/(Outflows) from Investing Activities	-27,460	-14,252	-39,407	-177	-10,593	-3,366	-2,247

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Capital Injections	53,526	40,318	54,195	34	17,376	10,520	9,801
Total Receipts from Financing Activities	53,526	40,318	54,195	34	17,376	10,520	9,801
Payments							
Repayment of Lease Liabilities - Principal	3,996	3,996	4,815	20	4,815	4,815	4,815
Total Payments from Financing Activities	3,996	3,996	4,815	20	4,815	4,815	4,815
Net Cash Inflows/(Outflows) from Financing Activities	49,530	36,322	49,380	36	12,561	5,705	4,986
Net Increase/(Decrease) in Cash and Cash Equivalents	7,339	11,139	-24,688	-322	164	164	164
Cash and Cash Equivalents at the Beginning of the Reporting Period	21,313	24,407	35,546	46	10,858	11,022	11,186
Cash and Cash Equivalents at the End of the Reporting Period	28,652	35,546	10,858	-69	11,022	11,186	11,350

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- **Controlled Recurrent Payments:** the increase of \$49.189 million in the 2026-27 budget from the 2025-26 estimated outcome is mainly due to new 2026-27 budget initiatives (\$36.047 million), reprofiling of various initiatives into 2026-27 (\$18.522 million), including the Commonwealth Grant – Disaster Ready Fund (\$11.325 million), and additional funding from 2025-26 Budget review initiatives (\$4.778 million). This is partially offset by ceasing initiatives and savings (\$16.146 million).
- **Supplies and Services:** the increase of \$21.957 million in the 2026-27 budget from the 2025-26 estimated outcome is mainly due to new 2026-27 budget initiatives (\$11.131 million), reprofiling of various initiatives into 2026-27 (\$6.124 million), and higher repair and maintenance expenses (\$5.146 million) mainly related to hailstorm damage at the Alexander Maconochie Centre (AMC).

Balance Sheet

- **Cash and Cash Equivalents:** the decrease of \$24.688 million in the 2026-27 budget from the 2025-26 estimated outcome is mainly due to capital injection of \$14.367 million being held in the bank in advance of the first pay in July and the insurance money for AMC hailstorm damage repair and maintenance works being spent in 2026-27 (\$9.849 million).
- **Employee Benefits:** the increase of \$18.900 million in the 2025-26 estimated outcome from the 2025-26 budget mainly reflects the higher present value factor, revised long service leave probability factor and on-cost rates used to calculate leave provisions (\$13.800 million) and an increase in the flex time liability (\$3.900 million).

Statement of Changes in Equity and Cash Flow Statement

- Variations in the Statements are explained in the notes above.

Financial Statements – Territorial

Table 33: Justice and Community Safety Directorate: Statement of Income and Expenses on behalf of the Territory (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Income							
Payment for Expenses on Behalf of the Territory	290,542	286,671	320,154	12	325,186	307,108	308,201
Taxes, Licences, Fees and Fines	9,851	9,851	10,184	3	11,676	12,007	12,347
Grants and Contributions Income	1,448	1,426	1,329	-7	1,321	1,363	1,363
Interest Revenue	8,896	11,825	11,752	-1	9,427	9,714	10,010
Other Income	2,618	2,681	2,702	1	2,790	2,874	2,960
Total Income	313,355	312,454	346,121	11	350,400	333,066	334,881
Expenses							
Employee Expenses	3,345	3,345	3,774	13	3,818	3,863	3,909
Supplies and Services	24,139	19,748	30,614	55	30,280	18,630	19,458
Depreciation and Amortisation	5,798	5,798	5,740	-1	5,904	5,904	5,904
Grants and Purchased Services	278,040	279,437	302,087	8	307,734	301,673	302,273
Other Expenses	518	518	518	-	518	518	518
Transfer Payments to Government	9,611	9,611	9,952	4	11,447	11,786	12,135
Total Expenses	321,451	318,457	352,685	11	359,701	342,374	344,197
Operating Result	-8,096	-6,003	-6,564	-9	-9,301	-9,308	-9,316
Other Comprehensive Income <i>Items that will not be Reclassified Subsequently to</i>							
Total Other Comprehensive Income	0	0	0	-	0	0	0
Total Comprehensive Result	-8,096	-6,003	-6,564	-9	-9,301	-9,308	-9,316

Table 34: Justice and Community Safety Directorate: Statement of Assets and Liabilities on behalf of the Territory (\$'000)

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
Current Assets							
Cash and Cash Equivalents	27,380	31,639	30,765	-3	27,368	23,964	20,552
Receivables	6,189	3,233	3,233	-	3,233	3,233	3,233
Total Current Assets	33,569	34,872	33,998	-3	30,601	27,197	23,785
Non-Current Assets							
Property, Plant and Equipment	102,994	99,269	96,000	-3	90,213	84,483	78,753
Total Non-Current Assets	102,994	99,269	96,000	-3	90,213	84,483	78,753
TOTAL ASSETS	136,563	134,141	129,998	-3	120,814	111,680	102,538
Current Liabilities							
Payables	4,476	7,176	7,176	-	7,176	7,176	7,176
Contract Liabilities	3,033	684	684	-	684	684	684
Employee Benefits	89	95	95	-	95	95	95
Other Provisions	2,594	2,763	2,763	-	2,763	2,763	2,763
Other Liabilities	5,305	0	0	-	0	0	0
Total Current Liabilities	15,497	10,718	10,718	-	10,718	10,718	10,718
Non-Current Liabilities							
Other Provisions	10,997	18,203	18,203	-	18,203	18,203	18,203
Total Non-Current Liabilities	10,997	18,203	18,203	-	18,203	18,203	18,203
TOTAL LIABILITIES	26,494	28,921	28,921	-	28,921	28,921	28,921
NET ASSETS	110,069	105,220	101,077	-4	91,893	82,759	73,617
Equity							
Accumulated Funds	69,764	64,914	60,771	-6	51,587	42,453	33,311
Asset Revaluation Surplus	40,305	40,306	40,306	-	40,306	40,306	40,306
TOTAL EQUITY	110,069	105,220	101,077	-4	91,893	82,759	73,617

Table 35: Justice and Community Safety Directorate: Statement of Changes in Equity on behalf of the Territory (\$'000)

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
Opening Equity							
Opening Accumulated Funds	73,646	67,984	64,914	-5	60,771	51,587	42,453
Opening Asset Revaluation Surplus	40,305	40,306	40,306	-	40,306	40,306	40,306
Balance at the Start of the Reporting Period	113,951	108,290	105,220	-3	101,077	91,893	82,759
Comprehensive Income							
Operating Result	-8,096	-6,003	-6,564	-9	-9,301	-9,308	-9,316
Total Comprehensive Result	-8,096	-6,003	-6,564	-9	-9,301	-9,308	-9,316
Transactions Involving Owners Affecting							
Capital Injections	4,214	2,933	2,421	-17	117	174	174
Total Transactions Involving Owners Affecting Accumulated Funds	4,214	2,933	2,421	-17	117	174	174
Closing Equity							
Closing Accumulated Funds	69,764	64,914	60,771	-6	51,587	42,453	33,311
Closing Asset Revaluation Surplus	40,305	40,306	40,306	-	40,306	40,306	40,306
Balance at the end of the Reporting Period	110,069	105,220	101,077	-4	91,893	82,759	73,617

Table 36: Justice and Community Safety Directorate: Cash Flow Statement on behalf of the Territory (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
Payment for Expenses on Behalf of the Territory	290,542	286,671	320,154	12	325,186	307,108	308,201
Taxes, Licences, Fees and Fines	9,651	9,651	9,984	3	11,476	11,807	12,147
Interest Receipts	8,896	11,825	11,752	-1	9,427	9,714	10,010
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	1,400	1,400	1,400	-	1,400	1,400	1,400
Goods and Services Tax Collected from Customers	574	574	574	-	574	574	574
Other	2,618	2,681	2,702	1	2,790	2,874	2,960
Total Receipts from Operating Activities	313,681	312,802	346,566	11	350,853	333,477	335,292
Payments							
Employee Payments	4,993	4,993	5,422	9	5,466	5,511	5,557
Supplies and Services	21,260	16,869	27,687	64	27,311	15,619	16,447
Grants and Purchased Services	278,040	279,437	302,087	8	307,734	301,673	302,273
Transfer of Territory Receipts to the ACT Government	9,925	9,925	10,266	3	11,761	12,100	12,449
Goods and Services Tax Paid to the Australian Taxation Office	574	574	574	-	574	574	574
Goods and Services Tax Paid to Suppliers	1,400	1,400	1,400	-	1,400	1,400	1,400
Other	4	4	4	-	4	4	4
Total Payments from Operating Activities	316,196	313,202	347,440	11	354,250	336,881	338,704
Net Cash Inflows/(Outflows) from Operating Activities	-2,515	-400	-874	-119	-3,397	-3,404	-3,412
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of Property, Plant and Equipment	1,479	583	136	-77	79	136	136
Purchase of Capital Works	2,735	2,350	2,285	-3	38	38	38
Total Payments from Investing Activities	4,214	2,933	2,421	-17	117	174	174
Net Cash Inflows/(Outflows) from Investing Activities	-4,214	-2,933	-2,421	17	-117	-174	-174

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Capital Injections	4,214	2,933	2,421	-17	117	174	174
Total Receipts from Financing Activities	4,214	2,933	2,421	-17	117	174	174
Payments							
Net Cash Inflows/(Outflows) from Financing Activities	4,214	2,933	2,421	-17	117	174	174
Net Increase/(Decrease) in Cash and Cash Equivalents	-2,515	-400	-874	-119	-3,397	-3,404	-3,412
Cash and Cash Equivalents at the Beginning of the Reporting Period	29,895	32,039	31,639	-1	30,765	27,368	23,964
Cash and Cash Equivalents at the End of the Reporting Period	27,380	31,639	30,765	-3	27,368	23,964	20,552

Notes to the Territorial Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on behalf of the Territory

- Payment for Expenses on Behalf of the Territory: the increase of \$33.483 million in the 2026-27 budget from the 2025-26 estimated outcome is mainly due to the new initiatives from the 2025-26 Budget Review and the 2026-27 Budget (\$21.093 million) and funding increments from prior years initiatives, including *Improving pay and conditions for ACT Policing* (\$7.856 million), and *Police Services Model Phase 2* (\$5.358 million).
- Grants and Purchased Services: the increase of \$22.650 million in the 2026-27 budget from the 2025-26 estimated outcome is mainly due to funding increments from prior year budget initiatives and new 2026-27 budget initiatives.

Statement of Assets and Liabilities on behalf of the Territory

- There are no significant variations in the Statement of Assets and Liabilities.

Statement of Changes in Equity and Cash Flow Statement on behalf of the Territory

Variations in these Statements are explained in the notes above.

Output Class Financial Statements

Table 37: Output Class 1: Justice Services Operating Statement (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Income							
Controlled Recurrent Payments	109,210	102,630	123,304	20	102,367	98,075	98,350
Sale of Goods and Services from Contracts with Customers	14,163	14,062	14,786	5	14,809	15,214	15,671
Grants and Contributions Income	9,781	9,906	10,219	3	10,357	10,551	10,555
Other Income	936	3,039	2,113	-30	1,000	1,029	1,060
Total Income	134,090	129,637	150,422	16	128,533	124,869	125,636
Expenses							
Employee Expenses	84,097	85,814	92,065	7	89,483	88,707	89,790
Supplies and Services	21,133	20,978	25,595	22	22,293	21,161	20,356
Depreciation and Amortisation	1,304	127	659	419	771	757	690
Grants and Purchased Services	28,876	22,075	32,814	49	16,829	15,095	15,605
Borrowing Costs	14	14	14	-	14	14	14
Other Expenses	10	169	8	-95	9	9	9
Total Expenses	135,434	129,177	151,155	17	129,399	125,743	126,464
Operating Result	-1,344	460	-733	-259	-866	-874	-828

Table 38: Output Class 2: Corrective Services Operating Statement (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Income							
Controlled Recurrent Payments	104,771	103,823	108,068	4	105,275	106,840	108,563
Grants and Contributions	7,146	6,485	6,806	5	6,726	6,809	6,809
Income							
Other Income	70	476	272	-43	74	76	78
Total Income	111,987	110,784	115,146	4	112,075	113,725	115,450
Expenses							
Employee Expenses	84,480	82,905	87,562	6	85,068	86,183	87,281
Supplies and Services	32,156	28,992	35,948	24	25,305	25,780	26,346
Depreciation and Amortisation	12,786	10,744	11,174	4	10,900	11,368	11,368
Grants and Purchased Services	2,117	1,575	2,002	27	2,104	2,181	2,261
Borrowing Costs	28	28	28	-	28	28	28
Other Expenses	49	49	50	2	51	52	53
Total Expenses	131,616	124,293	136,764	10	123,456	125,592	127,337
Operating Result	-19,629	-13,509	-21,618	-60	-11,381	-11,867	-11,887

Table 39: Output Class 3: Courts and Tribunal Operating Statement (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Income							
Controlled Recurrent Payments	68,010	68,035	74,047	9	66,769	65,149	66,210
Sale of Goods and Services from Contracts with Customers	1,156	1,156	1,248	8	1,283	1,321	1,359
Grants and Contributions Income	4,202	2,684	2,806	5	2,798	2,802	2,761
Other Income	11,029	12,144	11,554	-5	11,808	12,147	12,497
Total Income	84,397	84,019	89,655	7	82,658	81,419	82,827
Expenses							
Employee Expenses	44,502	44,981	45,832	2	45,344	45,257	45,796
Supplies and Services	30,329	29,709	35,047	18	28,897	28,160	29,449
Depreciation and Amortisation	7,473	6,870	7,180	5	7,776	7,776	7,776
Grants and Purchased Services	0	28	28	-	28	0	0
Borrowing Costs	10,930	10,930	10,613	-3	10,270	9,900	9,499
Other Expenses	5	5	5	-	5	5	5
Total Expenses	93,239	92,523	98,705	7	92,320	91,098	92,525
Operating Result	-8,842	-8,504	-9,050	-6	-9,662	-9,679	-9,698

Table 40: Output Class 4: Emergency Services Operating Statement (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Income							
Controlled Recurrent Payments	183,778	182,341	200,599	10	193,432	194,581	196,988
Sale of Goods and Services from Contracts with Customers	14,979	14,979	15,420	3	15,891	16,367	16,858
Grants and Contributions Income	16,107	16,429	16,661	1	16,725	16,955	16,955
Other Income	2,860	2,871	2,953	3	3,049	3,140	3,234
Total Income	217,724	216,620	235,633	9	229,097	231,043	234,035
Expenses							
Employee Expenses	163,404	162,416	175,867	8	177,189	178,768	180,794
Supplies and Services	52,153	51,841	56,887	10	49,062	49,449	50,434
Depreciation and Amortisation	17,698	13,452	14,410	7	16,257	16,891	17,277
Grants and Purchased Services	191	191	188	-2	0	0	0
Borrowing Costs	78	78	78	-	78	78	78
Other Expenses	2,412	2,412	2,415	..	2,418	2,421	2,424
Total Expenses	235,936	230,390	249,845	8	245,004	247,607	251,007
Operating Result	-18,212	-13,770	-14,212	-3	-15,907	-16,564	-16,972

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LEGAL AID COMMISSION (ACT)

Legal Aid Commission (ACT) - Statement of Intent

The Legal Aid Commission (ACT) is a Territory Authority established under the *Legal Aid Act 1977*.

The Statement of Intent for 2026-27 has been prepared in accordance with Section 61 of the *Financial Management Act 1996*.


The responsible Minister, Ms Tara Cheyne MLA, was consulted during the preparation of the Statement of Intent.

The Statement of Intent, which focuses on the 2026-27 Budget year, has been developed within a four-year forward planning horizon and will be incorporated, as far as practicable, into the Legal Aid Commission (ACT) strategic and business planning processes.


The Legal Aid Commission (ACT) 2026-27 Statement of Intent has been agreed between:



John Boersig
Chief Executive Officer
Legal Aid Commission (ACT)



Chris Steel MLA
Treasurer



Tara Cheyne MLA
Attorney-General

LEGAL AID COMMISSION (ACT)

Purpose

The Commission is established by the *Legal Aid Act 1977* (the Act). The primary purpose of the Commission is to provide vulnerable and disadvantaged Australians with access to justice through a range of legal aid services.

Nature and scope of activities

General activities

The Commission seeks to improve access by vulnerable and disadvantaged people to the justice system by providing a range of legal services through in-house legal and paralegal staff and lawyers in private practice.

The services provided by the Commission are wide-ranging and encompass the provision of information and referrals, legal advice and discrete assistance (legal and non-legal), duty lawyer services, grants of legal assistance, dispute resolution services, community legal education programs and submissions on law reform issues.

The Territory and Commonwealth Governments previously had a funding Agreement, the National Legal Assistance Partnership (NLAP), to cover the period 2020-25. This has been updated to become the National Access to Justice Partnership (NAJP) 2025-30. Both the NLAP and the NAJP identified a number of specific services to the Commission which are described below.

Discrete Assistance

Discrete Assistance is the provision of unbundled, individual, legal and non-legal services to service users. These intermittent services differ from Representation Services, where the Commission takes carriage of a matter in an ongoing, representative capacity.

Discrete Assistance may be provided at any location (that is, in the Commission's office or in an outreach location). They may also be delivered in a range of modes including in person, telephone, letter, video conference, online chat, email, mail or fax.

Information Services

An Information Service is the provision of information to a service user in response to an enquiry about the law, legal systems and processes, or legal and other support services to assist in the resolution of legal and related problems. The information provided is of general application.

An Information Service involves a direct communication and/or a provision of material by the Commission to a service user. Information Services do not include administrative tasks such as booking appointments for legal advice sessions or information obtained from the Commission's website.

Information about the law and the legal system is provided by the Commission to individuals and community groups. It is information of general application about legal rights and responsibilities, court and tribunal processes, alternative ways of resolving disputes, the availability of financial assistance and other legal assistance services. It includes referral to other community services appropriate to people's needs.

Information and referral are provided through the Legal Aid Helpdesk and by other Commission staff in person at the Commission's office and at courts, outreach services and by telephone through the Legal Aid Helpline.

Information is also provided through the Commission's website, by dissemination of written materials about common legal issues to individuals and organisations, and by attendance at information hubs and other public events.

If the Commission cannot help a person because their problem is not a legal problem, or because another legal service is better placed to assist them, a referral of the person to an appropriate service is facilitated.

Referral

A Referral is when the Commission determines that a service user can be assisted by another individual or organisation and provides the user with the contact details for that service.

A Referral may be recorded as either a simple referral or a facilitated referral.

Legal Advice

A Legal Advice service is the provision of fact-specific legal advice to a service user in response to a request for assistance to resolve specific legal problems.

Legal advice is specific advice of a legal nature concerning a person's individual circumstances. It includes evaluation of the options available to a person to resolve a legal matter. Legal advice is provided free of charge in face-to-face interviews arranged through the Commission's Legal Aid Helpdesk, at specialist Legal Aid Clinics (such as migration, employment, and small business clinics), the Youth Law Centre, the Older Persons Legal Service ACT, and at outreach services such as the Youth Justice/Education Project in ACT Colleges, Prisoners Legal Service, the Health Justice Partnership at Hospitals, and at Communities at Work.

Legal Advice services are usually limited to half an hour but may be extended for up to two hours at the discretion of the adviser. Legal Advice is provided free of charge in relation to a range of legal matters, including:

- criminal and traffic charges;
- family separation, parenting and property disputes;
- family/domestic violence and personal protection;
- mental health and guardianship;
- assistance to victims of crime;

- contract and debt;
- employment; and
- administrative decisions.

Non-Legal Support

A Non-Legal Support service is provided by an appropriately qualified person (either through an internal or external appointment) to a service user in response to a request for assistance to resolve specific, non-legal problems. Examples include general counselling, financial counselling, trauma-informed counselling, Aboriginal and Torres Strait Islander community liaison and liaison with the Culturally and Linguistically Diverse Communities, and disability and mental health assessments and support.

Non-Legal Support services may be recorded as either a Discrete or an Ongoing Non-Legal Support service.

Legal Task

A Legal Task is where the Commission completes a discrete piece of legal work to assist a service user to resolve a problem or a particular stage of a problem. Examples of a Legal Task include:

- preparation or assistance with the drafting of documents;
- writing a submission letter to the Police to negotiate charges;
- writing a letter to another party asking them to do something or stop doing something; and
- advocating on behalf of a service user without taking ongoing carriage of the matter.
- If the Commission takes carriage of a matter in an ongoing, representative capacity, including representing a service user in court or tribunal proceedings, this is no longer a Legal Task but a Representation Service.

Facilitated Resolution Process

Facilitated Resolution Processes include specific processes that are aimed at resolving disputes without going to court. This category is relevant for the process only. The actual representation of a service user within a Facilitated Resolution Process is defined as a Dispute Resolution Service.

A Facilitated Resolution Process is where the Commission conducts an activity (for example a conference) to assist the parties to resolve or narrow issues in dispute. Generally, a Facilitated Resolution Process will involve a screening process and the provision of an independent, suitably qualified professional to facilitate resolution of the issues in dispute.

A Facilitated Resolution Process may be provided in person at any location or by telephone or videoconference.

There are a number of activity types within this service category including screening, arbitration, conferences and mediation.

The Commission provides a lawyer-assisted model of alternative dispute resolution in family law and child protection matters with the objective of settling disputes at an early stage without the need for recourse to the courts.

Duty Lawyer Services

Duty Lawyer Services are legal services provided by a duty lawyer to a service user at a court or tribunal.

Duty Lawyer Services are provided free of charge at courts and tribunals to people who would otherwise be unrepresented in relation to an event or proceeding on that day. The Commission provides Duty Lawyer Services in:

- criminal cases at the ACT Magistrates Court and the ACT Children’s Court;
- domestic violence and personal protection matters at the ACT Magistrates Court; and
- family law and family violence related matters at the Canberra Registry of the Family Court and Federal Magistrates Court.

Duty Lawyer Services consist of advising a person in relation to the proceeding or event and in appropriate circumstances appearing on their behalf. These services can include assistance with bail applications, guilty pleas and representation of applicants for urgent interim protection, parenting, child recovery and restraining orders.

Representation

Representation Services are where the Commission takes carriage of a matter in an ongoing, representative capacity.

Grants of legal assistance enable people who would not otherwise be able to afford legal services to obtain legal representation in legal proceedings, dispute resolution, or other legal matters of a substantial and ongoing nature. Grants of legal assistance are provided in criminal, family and civil law matters.

In determining applications for grants of legal assistance the Commission examines whether the application satisfies the eligibility requirements of the *Legal Aid Act 1977* and guidelines set by the Commission under the Act.

There are three service types within this service category.

Dispute Resolution

This service is the legal representation of a service user in a Facilitated Resolution Process, or an alternative dispute resolution process. This service type does not include court/tribunal based alternative dispute resolution, which is incorporated in the definition of Court /Tribunal Services.

A Dispute Resolution Service includes preparation for, and representation at, a Facilitated Resolution Process. It also includes the work involved in recording agreement following a Facilitated Resolution Process.

Assistance provided to self-representing parties preparing to attend Facilitated Resolution Processes should be categorised as Legal Task or Duty Lawyer Service as relevant.

Court/Tribunal Service

A Court/Tribunal Service relates to any ongoing representation for any matter before a court, tribunal or inquiry where the Commission provides legal representation to a service user and takes carriage of a matter in an ongoing, representative capacity. This includes court/tribunal based alternative dispute resolution.

A Court/Tribunal Service does not include services provided by a duty lawyer or assistance to self-representing parties where the Commission does not take carriage of a matter in an ongoing, representative capacity. This type of service is counted as a Legal Task, Legal Advice or Duty Lawyer Service, as appropriate.

Other Representation

Other Representation services relate to any matter where the Commission:

- takes carriage of a matter in an ongoing, representative capacity, but due to the nature of the matter it does not proceed to a court, tribunal or inquiry; or
- is not required to appear before a court, tribunal or inquiry.

Other Representation services does not include assistance to self-representing parties where the Commission does not take carriage of a matter in an ongoing, representative capacity. This type of service is counted as a Legal Task, Legal Advice or Duty Lawyer Service, as appropriate.

Community Legal Education

Community Legal Education (CLE) is the provision of information and education to members of the community (especially vulnerable and disadvantaged people) on an individual or group basis concerning the law and legal processes and the place of these in the structure of society. The 'community' may be defined geographically, by issue or by need. Effective CLE sets out to ensure that people understand and apply the knowledge in ways that benefit their behaviours, decisions and life outcomes. CLE increases the ability of an individual or community to understand and critically assess the impact of the legal system on them and their ability to deal with and use the law and the legal system.

CLE is provided to the general community, community services, community groups, organisations or schools. These services inform and build individual and community resilience by enhancing:

- awareness and understanding about the law and how to identify, prevent and deal with problems; and
- awareness of the help available from legal and support services.

There are two service types within this service category.

Community Legal Education Resources

CLE Resources involve the development or substantial amendment of publications and resources that provide information about the law and legal system, legal and support services and guidance for identifying, preventing or dealing with particular legal problems.

Examples of CLE Resources include booklets, pamphlets, self-help kits, legal information websites and development of CLE Activities (such as modules, workshops or presentations).

CLE Resources may be developed to be delivered via a variety of media including:

- digital;
- printed/hard copy;
- audio products;
- DVD/video;
- web based; and
- workshops or presentations.

Community Legal Education Activities

CLE Activities are delivered to raise awareness and educate other service providers, community groups, organisations, schools, or the general community about the law and how to recognise, prevent and deal with legal problems.

CLE Activities may be delivered through a variety of formats, including workshops, presentations and meetings in person as well as web-based and electronic media.

The Commission's CLE programs include training the staff of organisations that assist vulnerable and disadvantaged members of the community in how to recognise when their clients have legal problems and where to refer them for help, as well as targeted information sessions on a range of specific legal issues. CLE sessions are held on the Commission's premises, and provided at schools, community centres and community organisations.

Law Reform

The Commission has a statutory obligation to advise the Attorney-General of the ACT in relation to existing legislation or proposals for new legislation that may adversely impact on vulnerable and disadvantaged groups in the community that make up the Commission's principal client base. Access to justice can be enhanced by focusing on the impact of legislative change on disadvantaged members of the community and legal aid programs. More broadly, including in relation to Commonwealth areas of responsibility, the Commission plays a key role in providing submissions to government or parliamentary bodies with factual information and /or advice with a focus on systemic issues affecting access to justice and the immediate legal impact or consequences of legislation.

Critically, and in alignment with our leading role in the ACT, the Commission is committed to developing and advising on law reforms that promote the modernisation of legal practice, the accessibility of services, and innovative strategies that empower residents of the ACT to actively participate in civil society.

Services to Aboriginal and Torres Strait Islander and Culturally and Linguistically Diverse Communities

The Commission is committed to increasing the accessibility of services to people from Aboriginal and Torres Strait Islander and Culturally and Linguistically Diverse Communities.

The Commission's strategy also involves conducting cultural awareness training for staff, engaging with communities and agencies, and providing practical support for members of these communities in need of grants of legal assistance or other legal assistance services.

National Legal Aid

National Legal Aid (NLA) represents the Chief Executive Officers/Directors of the eight independent Australian State and Territory Legal Aid Commissions. These Commissions work collaboratively to deliver essential legal services, ensuring that justice is accessible to all Australians. NLA strives to support those who are most in need, ensuring fair and equitable legal outcomes, and plays a key role in advocating for the legal needs of vulnerable Australians and the adequate funding of legal assistance providers to support the delivery of these legal services.

NLA is currently hosted by Legal Aid ACT under a Memorandum of Understanding signed by all Legal Aid Commissions. Legal Aid ACT performs various tasks in its capacity as host including budgeting, financial reporting, recruitment, human resources, the provision of Information Technology and other administrative support.

New Initiatives

Legal Assistance for vulnerable Canberrans

The Government will provide additional funding for Legal Aid to provide grants of assistance to vulnerable and low-income applicants. The Government will also invest in a review of Legal Aid's expenditure and longer-term funding needs.

This initiative contributes to the wellbeing domains of Living standards and Governance and institutions.

Justice reform – More support for the ACT Intermediary Program

The Government will provide ongoing funding to continue the Intermediary Program in the Human Rights Commission, which provides communication assistance to vulnerable complainants, witnesses and accused persons in the criminal justice system. The Government will also provide ongoing funding to Legal Aid to support its engagement with the Intermediary Program.

This initiative contributes to the wellbeing domain of Governance and institutions.

Risks

The Commission's primary risk is meeting the emerging needs in the civil law area, such as family violence and elder abuse, and an increasing demand for legal assistance through telephone Helpline and chatline, without reducing litigation services in the core family and criminal areas. The two main drivers of the Commission's litigation work are children in family law disputes and people before the courts at risk of incarceration. In this context the Commission's capacity to respond to the breadth of demand will be limited by the necessity to meet the cost of legally assisted cases, particularly in large criminal case litigation. A heightened risk that has come to the fore is the reduced capacity of private legal practitioners undertaking legal aid work, particularly in family law, which is driving increased expenditure on outside legal disbursements

The Commission's operational structure and practices will need to continue to embrace new and innovative modes of service delivery to adequately respond to emerging client and technological needs.

It is expected the cost-of living pressures will continue to apply additional pressure to the level and complexity of services provided by the Commission. It is expected more Legal Aid clients will require assistance in the coming years, especially those who cannot afford a private practitioner, but fail the Legal Aid means test (this cohort is referred to as the 'missing middle').

In order to support the demands of the Territory's client base and improve access to services, the Commission conducts a large number of community legal education activities (seminars, brochures, newsletters, posters etc), provides extended telephone and chat line access, and undertakes outreach legal clinics in partnership with health providers, community and university agencies.

Retaining private practitioners on the general panel list without increasing fees is becoming a risk. The important role they play in assisting Legal Aid clients is crucial to the ongoing management of the client demand.

The legal industry is contemplating the use, benefits and risks of utilising Artificial Intelligence (AI). While there is the potential for greater efficiency, further work needs to be undertaken to ensure it can be successfully implemented at the Commission without any unintended consequences.

2026-27 priorities and next three financial years

The Commission's priorities for 2026-27 and across the out-years are to:

- support victims of family and domestic violence through the provision of legal assistance services, including the Health Justice Partnership which is operating from the Canberra Hospital, North Canberra Hospital and the Centenary Hospital for Women and Children;
- continue the provision of legal assistance services to the Aboriginal and Torres Strait Islander and culturally and linguistically diverse communities;
- provide support to victims of elder abuse in line with Government priorities;
- continue to assist in refugee law and immigration matters as the high demand continues;
- develop and implement legal education programs tailored to the needs of people experiencing a high incidence of adverse legal events, and those working in community organisations that assist them. This includes having a presence at every public College across Canberra;
- promote the prevention of legal problems by providing timely information about the law and legal processes and referring people to other legal or non-legal services where necessary to meet their needs;
- promote the early resolution of legal problems through providing legal advice, advocacy, minor legal assistance and dispute resolution services;
- advise and assist people appearing unrepresented before courts and tribunals, particularly those persons experiencing family violence and in care and protection matters in the Children's Court;
- provide legal representation to people in need to enable them to assert or defend their legal rights, including for those people appearing in the Drug and Alcohol Sentencing List;
- maintain the high level of service on the Legal Aid Helpline and Tenancy Advice Service;
- assisting in the Royal Commission on Anti-Semitism and Social Cohesion both through the provision of legal assistance and in our capacity as host of National Legal Aid;
- as host of National Legal Aid, providing oversight and co-ordination of its daily operations;
- undertake a financial sustainability review of our operations to ensure our long-term viability;
- updating the Legal Aid website to be more user friendly; and
- maintain and build the capacity of the Commission's IT infrastructure to meet demand.

Estimated employment level and employment profile

Table 3: Estimated employment level

	2024-25 Actual Outcome	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget
Staffing (FTE)	143.6 ¹	149.0	157.0 ^{1, 2}	157.2 ³

Note:

1. The FTE for the 2024-25 Actual Outcome and 2025-26 Estimated Outcome is the average for the full year, rather than simply at a point in time.
2. This includes 7.30 FTE that are employed by Legal Aid ACT on behalf of National Legal Aid.
3. This includes 7.50 FTE that are employed by Legal Aid ACT on behalf of National Legal Aid.

The Board of the Commission comprises seven part-time commissioners and the CEO who bring to the Commission a wide range of expertise and experience in management, legal, community services and finance.

An estimated staffing breakdown by classification and gender for the 2026-27 budget year is outlined below.

Table 4: 2026-27 estimated employment profile

Classification	Female ¹	Male ¹	Total ¹
ASO1	0.0	0.0	0.0
ASO2	24.7	8.5	33.2
ASO3	9.9	4.4	14.3
ASO4	12.3	2.0	14.3
ASO5	3.4	2.8	6.2
ASO6	1.4	0.0	1.4
SOG C	1.4	1.0	2.4
SOG B	3.8	1.0	4.8
SOG A	0.0	1.0	1.0
SOL1	13.8	5.0	18.8
SOL2	17.7	9.8	27.5
SOL3	8.3	5.0	13.3
SOL4	9.5	2.0	11.5
SOL5	2.0	2.0	4.0
SOL6	2.0	0.0	2.0
Executive	1.5	1.0	2.5
Total	111.7	45.5	157.20

Note:

1. Figures in the table are the number of Full Time Equivalent (FTE) staff.

Strategic objectives and indicators

Strategic objective 1

Provide services to promote the earlier resolution of legal problems

The Commission provides a range of legal services that promote the identification and early resolution of legal problems. Evidence shows that the most vulnerable and disadvantaged in our community, such as victims of family violence, children, the elderly, Aboriginal and Torres Strait Islander people, and members of culturally and linguistically diverse communities would particularly benefit from early intervention services.

Providing these services so that more people have an opportunity to receive assistance before litigation is commenced is a key indicator of improvement in access to justice for those persons most at disadvantage in the community. See Graph 1 for quantitative data.

Strategic objective 2

Provide legal information and referral services

The Commission seeks to ensure that people are not prevented, by disadvantage, from obtaining the legal services they need to protect their rights and interests. Enhancing the capacity of people to assist themselves when faced with legal problems improves the chances of resolution and appropriate referral to social support services.

Growth in the number of people receiving information and advice, and where appropriate referral for preventative and early intervention services, is a strong indicator that targeting this type of assistance is meeting the needs of the most disadvantaged members of the community. See Graph 2 for quantitative data.

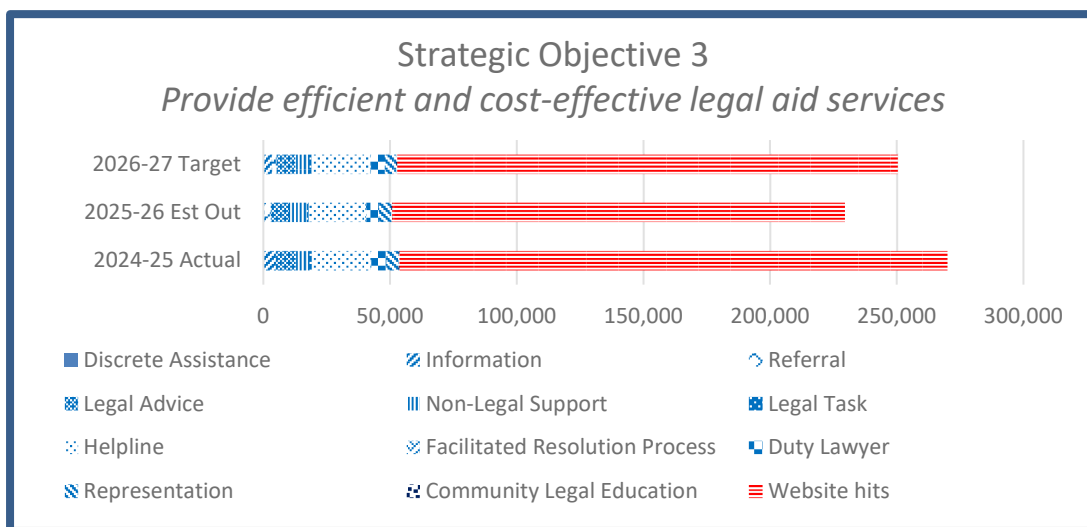
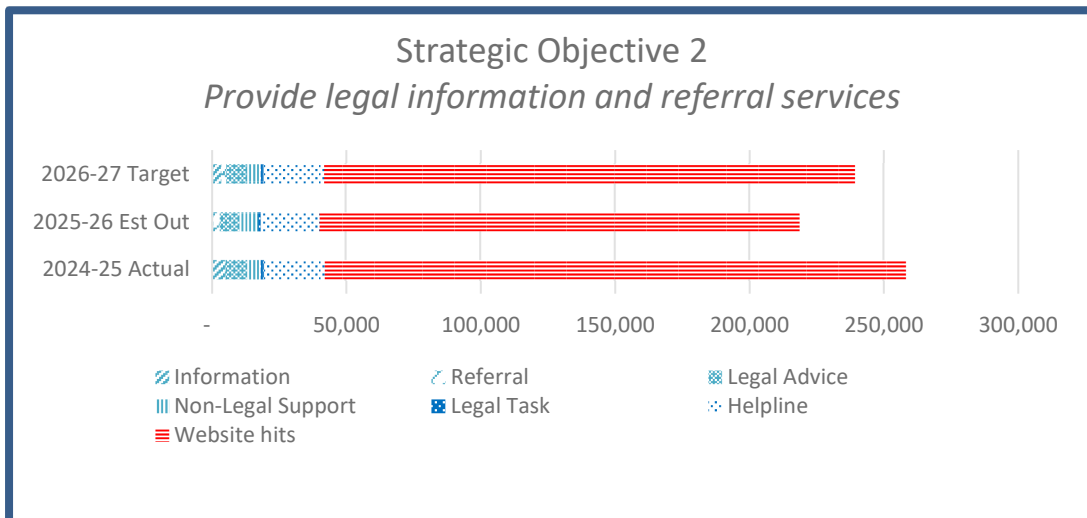
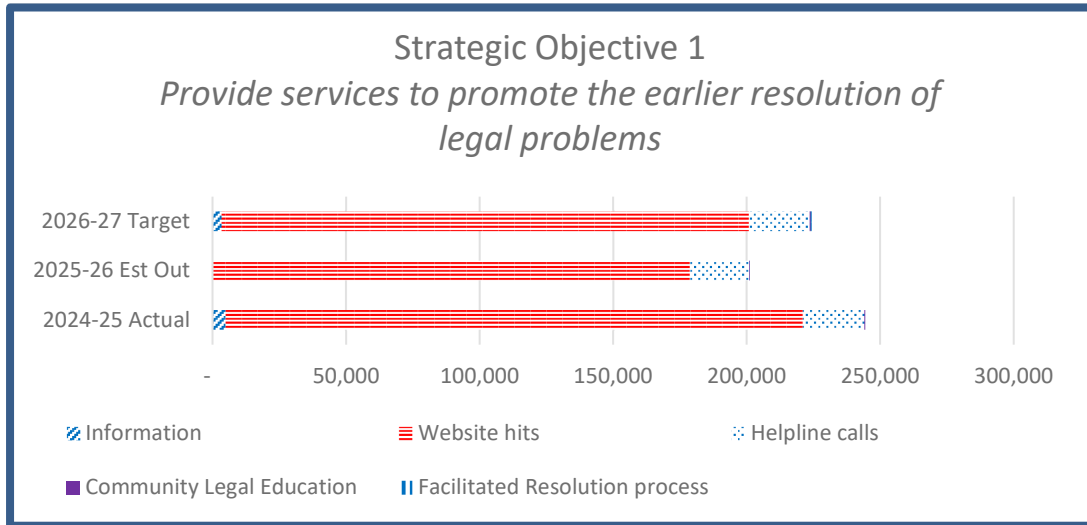
Strategic objective 3

Provide efficient and cost-effective legal aid services

The Commission has well developed systems to determine applications for grants of legal assistance and to reduce the administrative costs of providing legal assistance.

Increasing the number of people assisted by improving the efficiency and timeliness of service provision is an indicator that services are reaching those people most in need of legal aid services and that community understanding of the law and the legal system operating in the Territory is improving. See Graph 3 for quantitative data.

Strategic objectives and indicators Graphs



Output Classes

Output Class 1: Legal Aid Services

Table 3: Legal Aid Services (\$'000)

	2025-26	2026-27
	Estimated Outcome	Budget
Total Cost ¹	28,634	28,215
Controlled Recurrent Payments	20,519	22,992

Note:

Total cost includes depreciation and amortisation of \$0.982 million in 2025-26 and \$0.997 million in 2026-27.

Output 1.1: Legal Aid Services provided to the community

The Commission provides a full range of legal assistance services to the community. These services are provided by the Commission's staff and by private legal practitioners.

This output includes salaries and related costs of Commission staff as well as payments to private legal practitioners and the cost to the Commission of administering these arrangements. Private legal practitioners are paid professional fees and disbursements on the basis of agreed scales, up to a commitment level determined by the Commission on an individual case basis.

Accountability indicators

Output Class 1: Legal Aid Services

Output 1.1: Legal Aid Services provided to the community

Table 4: Accountability indicators Output 1.1

	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
a. Number of Discrete Assistance services provided ¹	43,700	40,316	42,000
b. Number of Duty Lawyer services provided ²	5,000	5,112	5,700
c. Number of Representation services provided ³	5,000	4,766	4,460
d. Number of Facilitated Resolution Process provided ⁴	430	368	380
e. Number of Community Legal Education services provided ⁵	350	350	360

Notes:

1. Discrete Assistance services provided indicator collates the number of Helpline, information, referrals, non-legal support, legal advices, and legal task services. This indicator does not include the estimated 178,429 website page views in 2025-26.
2. Duty lawyer services are legal services provided at a court or tribunal to people who would otherwise be unrepresented in relation to an event or proceeding on that day. Duty Lawyer services consist of advising the person, and in appropriate circumstances appearing on their behalf, in relation to the proceeding or event.
3. This indicator collates the number of legal assistance services provided for the ongoing representation of people at courts/tribunals, in dispute resolution processes and where the carriage of the matter requires ongoing casework assistance. The reduction in the 2026-27 representation target is due to the need to ensure the Commission’s financial sustainability in the face of increasing legal costs.
4. This indicator collates the number of specific processes undertaken that are aimed at resolving disputes without going to court. The variance of 14 per cent is due to lower than expected demand for this service in 2025-26. The target for 2026-27 has been accordingly adjusted to reflect current demand levels.
5. This indicator collates the number of educational resources produced and the number of activities undertaken.

Changes to Appropriation

Table 5: Changes to appropriation – Controlled Recurrent Payments (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
2025-26 Budget	20,519	20,711	20,210	20,548	20,560
2025-26 Budget Review					
Justice Reform - More Support for the ACT Intermediary Program	0	113	116	118	122
2026-27 Budget Policy Decisions					
Legal assistance for vulnerable Canberrans	0	1,650	164	168	172
2026-27 Budget Technical Adjustments					
Commonwealth Grant - National Access to Justice Partnership	0	16	32	25	378
External Merits Review of Child Protection Decisions	0	225	0	0	0
Remuneration Tribunal Determinations	0	25	25	25	25
Revised Indexation Parameters	0	0	0	0	187
Revised Superannuation Parameters	0	137	308	487	604
Revised Wage Parameters	0	124	0	0	0
Workers Compensation premium adjustment	0	-9	0	0	0
2026-27 Budget	20,519	22,992	20,855	21,371	22,048

Monitoring and reporting

The Commission shall satisfy the requirements of the Chief Minister's Annual Reports Directions. The Commission's Annual Report will, amongst other things, report against the requirements of this Statement of Intent.

The *Financial Management Act 1996* authorises the Treasurer to obtain financial and other statements from the Commission for a stated period including annual reporting.

Annual reporting

As part of preparations for end of year reporting, Chief Minister, Treasury and Economic Development Directorate (CMTEDD) will advise the dates when the following documents are required at the CMTEDD and at the Auditor General's Office:

- certified financial statements;
- management discussion and analysis;
- a full and accurate set of audited financial records for the preceding financial year in the form requested; and
- consolidation packs relating to the annual financial statements, draft and final.

Financial arrangements

The Commission is forecasting an estimated outcome operating deficit of \$2.252 million, which is higher than the 2025-26 original budgeted operating deficit of \$0.667 million. This deficit is largely due to the costs associated with the increasing demand for Legal Aid services.

The 2026-27 budget reflects an operating deficit of \$0.838 million. This improvement reflects increased funding from the ACT government in 2026-27.

Financial statements

Budgeted financial statements for the 2026-27 Budget year, as well as forward estimates for the three financial years appear below. These general purpose financial statements have been prepared in accordance with the ACT's Model Financial Statements and include:

- a) Operating Statement;
- b) Balance Sheet;
- c) Statement of Changes in Equity; and
- d) Cash Flow Statement.

Financial Statements

Presentational changes have been made to streamline the financial statements, and the 2025-26 Budget column also reflects this change. These changes will be consistent with future annual financial statements and ensure comparability of the annual financial statements with the budget estimates as required under section 27 of the *Financial Management Act 1996*.

Table 6: Legal Aid Commission (ACT): Operating Statement (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Income							
Controlled Recurrent Payments	20,519	20,519	22,992	12	20,855	21,371	22,048
Sale of Goods and Services from Contracts with Customers	331	334	319	-4	7	7	7
Grants and Contributions Income	3,363	4,794	3,733	-22	3,299	2,774	2,786
Interest Revenue	452	359	202	-44	52	2	2
Other Income	259	376	131	-65	131	131	131
Total Income	24,924	26,382	27,377	4	24,344	24,285	24,974
Expenses							
Employee Expenses	16,350	18,082	17,842	-1	17,885	17,666	17,813
Supplies and Services	7,896	9,288	9,118	-2	5,230	5,304	5,893
Depreciation and Amortisation	1,042	982	997	2	997	997	997
Borrowing Costs	283	262	238	-9	207	173	141
Other Expenses	20	20	20	-	20	20	20
Total Expenses	25,591	28,634	28,215	-1	24,339	24,160	24,864
Operating Result	-667	-2,252	-838	63	5	125	110
Total Comprehensive Result	-667	-2,252	-838	63	5	125	110

Significant variations in the Operating Statement are as follows:

- Controlled Recurrent Payments:

The increase of \$2.473 million in the 2026-27 Budget from the 2025-26 Estimated Outcome is mainly due to increased funding arising from the new 2026-27 Budget initiative (\$1.650 million), *External Merits Review of Child Protection Decisions* (\$0.225 million), the continuation of *Justice Reform – More Support for the ACT Intermediary Program* (\$0.113 million) and increased funding under *National Access to Justice Partnership Agreement (NAJP)* (\$0.179 million).

- Grants and Contributions:

The increase of \$1.431 million in the 2025-26 Estimated Outcome from the 2025-26 Budget is mainly due to the recognition of revenue from the ACT Government and Commonwealth Government for specific programs that were not finalised at the time of the 2025-26 Budget. These include Tenancy Advice Service (\$0.557 million), Legal Assistance Services in ACT Colleges (\$0.135 million), National Disability Insurance Scheme (\$0.340 million) and Protection Visa Legal Assistance (\$0.236 million). There was also higher than budgeted grant funding received from the ACT Law Society (\$0.366 million).

The decrease of \$1.061 million in the 2026-27 Budget from the 2025-26 Estimated Outcome is mainly due to no funding amounts being advised at the time of the preparation of the 2026-27 Budget from the Commonwealth Government for both the National Disability Insurance Scheme (\$0.340 million) and the Family Violence and Cross Examination of Parties Scheme (\$0.413 million) programs. As well, no funding in 2026-27 is expected from the Commonwealth government for the Protection Visa Legal Assistance program (\$0.236 million).

- Employee Expenses:

The increase of \$1.732 million in the 2025-26 Estimated Outcome from the 2025-26 Budget is due to employing additional staff to deliver initiatives and programs that were provided after the original budget was determined.

- Supplies and Services

The increase of \$1.392 million in the 2025-26 Estimated Outcome from the 2025-26 Budget is mainly due to:

- higher than budgeted legal expenses (\$0.909 million) mainly due to the high level of demand and associated costs for legal assistance services; and
- higher than budgeted ICT costs, including increases in software licensing fees (\$0.348 million).

Table 7: Legal Aid Commission (ACT): Balance Sheet (\$'000)

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
Current Assets							
Cash and Cash Equivalents	7,010	5,934	4,691	-21	4,821	5,118	5,400
Receivables	223	227	230	1	233	236	239
Other Assets	190	211	211	-	211	211	211
Total Current Assets	7,423	6,372	5,132	-19	5,265	5,565	5,850
Non-Current Assets							
Property, Plant and Equipment	5,965	5,848	4,801	-18	3,854	2,907	1,960
Total Non-Current Assets	5,965	5,848	4,801	-18	3,854	2,907	1,960
TOTAL ASSETS	13,388	12,220	9,933	-19	9,119	8,472	7,810
Current Liabilities							
Payables	588	477	477	-	477	477	477
Contract Liabilities	22	22	22	-	22	22	22
Lease Liabilities	963	922	932	1	912	858	804
Employee Benefits	2,220	2,783	2,229	-20	2,304	2,379	2,454
Other Provisions	1,069	1,304	1,144	-12	1,014	964	914
Other Liabilities	0	170	170	-	170	170	170
Total Current Liabilities	4,862	5,678	4,974	-12	4,899	4,870	4,841
Non-Current Liabilities							
Lease Liabilities	4,164	4,259	3,483	-18	2,707	1,931	1,155
Employee Benefits	378	447	447	-	447	447	447
Other Provisions	1,075	749	780	4	812	845	878
Total Non-Current Liabilities	5,617	5,455	4,710	-14	3,966	3,223	2,480
TOTAL LIABILITIES	10,479	11,133	9,684	-13	8,865	8,093	7,321
NET ASSETS	2,909	1,087	249	-77	254	379	489
Equity							
Accumulated Funds	2,909	1,087	249	-77	254	379	489
TOTAL EQUITY	2,909	1,087	249	-77	254	379	489

Significant variations in the Balance Sheet are as follows:

- **Cash and Cash Equivalents:**

The decrease of \$1.076 million in the 2025-26 Estimated Outcome from the 2025-26 Budget is mainly due to higher than budgeted staff expenses (\$1.152 million), legal expenses (\$0.909 million) and ICT costs (\$0.348 million) partially offset by the receipt of unbudgeted ACT and Commonwealth specific projects (\$1.120 million) and unbudgeted additional funding from the ACT Law Society (\$0.366 million).

The decrease of \$1.243 million in the 2026-27 Budget from the 2025-26 Estimated Outcome is mainly due to the repayment of the Commission's lease liability (\$0.776 million) and the payment of employee entitlements (\$0.554 million) relating to the additional pay cycle accrued in 2025-26 and paid in 2026-27.

- **Property, Plant and Equipment (non-current):**

The decrease of \$1.047 million in the 2026-27 Budget from the 2025-26 Estimated Outcome is mainly due to the annual depreciation of the right-of-use asset building, leasehold improvements and equipment.

- **Employee Benefits (current):**

The decrease of \$0.554 million in the 2026-27 Budget from the 2025-26 Estimated Outcome is mainly due to the payment of employee entitlements which was accrued in 2025-26 but paid in 2026-27.

- **Lease Liabilities (non-current):**

The decrease of \$0.776 million in the 2026-27 Budget from the 2025-26 Estimated Outcome reflects lease payments expected to be made in 2026-27.

Table 8: Legal Aid Commission (ACT): Statement of Changes in Equity (\$'000)

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
Opening Equity							
Opening Accumulated Funds	2,942	2,705	1,087	-60	249	254	379
Balance at the Start of the Reporting Period	2,942	2,705	1,087	-60	249	254	379
Comprehensive Income							
Operating Result	-667	-2,252	-838	63	5	125	110
Total Comprehensive Result	-667	-2,252	-838	63	5	125	110
Movement in Asset Revaluation Surplus							
Total Movement in Reserves Transactions Involving Owners Affecting Accumulated	0	0	0	-	0	0	0
Capital Injections	634	634	0	-100	0	0	0
Total Transactions Involving Owners Affecting Accumulated Funds	634	634	0	-100	0	0	0
Closing Equity							
Closing Accumulated Funds	2,909	1,087	249	-77	254	379	489
Balance at the end of the Reporting Period	2,909	1,087	249	-77	254	379	489

Variations in the Statement of Changes in Equity are explained in the Operating Statement and Balance Sheet notes above

Table 9: Legal Aid Commission (ACT): Cash Flow Statement (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
CASH FLOWS FROM							
OPERATING ACTIVITIES							
Receipts							
Controlled Recurrent Payments	20,519	20,519	22,992	12	20,855	21,371	22,048
Sale of Goods and Services from Contracts with Customers	331	334	320	-4	5	5	5
Grants and Contributions Receipts	3,020	4,451	3,613	-19	3,179	2,630	2,642
Interest Receipts	454	361	204	-43	54	4	4
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	400	660	400	-39	400	400	400
Goods and Services Tax Collected from Customers	110	200	110	-45	110	110	110
Other	486	603	134	-78	135	159	159
Total Receipts from Operating Activities	25,320	27,128	27,773	2	24,738	24,679	25,368
Payments							
Employee Payments	16,486	17,639	18,310	4	17,722	17,503	17,650
Supplies and Services Grants and Purchased Services	7,823	9,115	9,258	2	5,410	5,404	5,869
	0	0	0	-	0	0	124
Borrowing Costs	231	234	207	-12	175	140	108
Goods and Services Tax Paid to Suppliers	510	860	510	-41	510	510	510
Total Payments from Operating Activities	25,050	27,848	28,285	2	23,817	23,557	24,261
Net Cash Inflows/(Outflows) from Operating Activities	270	-720	-512	29	921	1,122	1,107
CASH FLOWS FROM							
INVESTING ACTIVITIES							
Receipts							
Total Receipts from Investing Activities	0	0	0	-	0	0	0
Payments							
Purchase of Property, Plant and Equipment	50	50	50	-	50	50	50
Total Payments from Investing Activities	50	50	50	-	50	50	50
Net Cash Inflows/(Outflows) from Investing Activities	-50	-50	-50	-	-50	-50	-50

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Capital Injections	634	634	0	-100	0	0	0
Total Receipts from Financing Activities	634	634	0	-100	0	0	0
Payments							
Repayment of Lease Liabilities - Principal	623	623	681	9	741	775	775
Total Payments from Financing Activities	623	623	681	9	741	775	775
Net Cash Inflows/(Outflows) from Financing Activities	11	11	-681	#	-741	-775	-775
Net Increase/(Decrease) in Cash and Cash Equivalents	231	-759	-1,243	-64	130	297	282
Cash and Cash Equivalents at the Beginning of the Reporting Period	6,779	6,693	5,934	-11	4,691	4,821	5,118
Cash and Cash Equivalents at the End of the Reporting Period	7,010	5,934	4,691	-21	4,821	5,118	5,400

Variations in the Cash Flow Statement are explained in the Operating Statement and Balance Sheet notes above

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PUBLIC TRUSTEE AND GUARDIAN –

STATEMENT OF INTENT

The Public Trustee and Guardian for the ACT (PTG) is an independent Territory Authority established under the *Public Trustee and Guardian Act 1985*.

This Statement of Intent for 2026-27 has been prepared in accordance with section 61 of the *Financial Management Act 1996*.

The responsible Minister, Attorney-General Tara Cheyne MLA, was consulted during the preparation of this Statement of Intent.

The Statement of Intent, which focuses on the 2026-27 Budget Year, has been developed in the context of a four-year forward planning horizon to be incorporated, as far as practicable, into the PTG’s strategic and business planning processes.

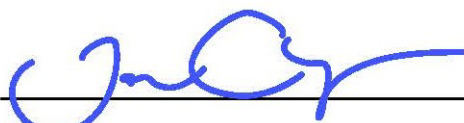
PTG’s 2026-27 Statement of Intent has been agreed between:



Robyn Hakelis
Public Trustee and Guardian



Chris Steel MLA
Treasurer



Tara Cheyne MLA
Attorney-General

PUBLIC TRUSTEE AND GUARDIAN FOR THE ACT

The Budget Statement for the Public Trustee and Guardian for the ACT (PTG) incorporates the agency's Statement of Intent.

Purpose

The Public Trustee and Guardian for the ACT (PTG) is established under the *Public Trustee and Guardian Act 1985*.

PTG aims to promote and support the rights, interests and life decisions of our clients and to deliver excellent trustee outcomes for the ACT community.

The PTG performs a range of functions and delivers services to clients under legislation. We work closely with other ACT Government agencies and stakeholders.

Nature and scope of activities

General Activities

PTG promotes our role, services and important information on life decisions to our clients through:

- Delivery of up-to-date, relevant, accessible information through our website, contact centre team, seminars and specific communication campaigns;
- Our membership of, and contribution to, the Australian Guardianship and Administration Council and its national initiatives;
- Our engagement with the ACT Law Society, relevant elder and estate planning groups, and participation in working groups and boards such as the Official Visitors Board; and
- Specific community events like the National Wills Week, attendance at community group meetings and conferences.

PTG supports our clients' decision making by:

- Performing Guardianship and Financial Management services when appointed by the ACT Civil and Administrative Tribunal (ACAT);
- Acting for clients under a power of attorney when PTG is nominated; and
- Supporting Private Managers (individuals appointed by ACAT to manage another person's financial matters) and examining accounts for appropriateness;

PTG is the ACT's statutory public trustee. We deliver:

- Estate management services - performing the role of Executor for community members where appointed or where an individual passes away without a will.
- Performing the role of Trustee (or similar):
 - for community members
 - for other ACT Government entities
 - for the Capital Region Community Foundation (Greater Good)
 - under Confiscation of Criminal Assets arrangements
 - for the Unclaimed Monies scheme; and
 - under the Unclaimed Deceased Persons arrangements.
- Investment services – managing funds we hold on trust to ensure value is maintained or improved in line with our fiduciary obligations and informed by our Investment Board.

Risks

PTG's key business risk areas comprise:

- Service delivery – risks associated with our operations that could impact the delivery of services to our clients;
- People – risks associated with our people resources including attraction, retention, development, and work health and safety;
- Financial – risks associated with the performance of our investments, our financial processes and assurance controls, and the appropriateness of fees and appropriation to meet PTG service costs;
- Fraud and corruption – risks of potential fraud or corrupt behaviour by stakeholders involved in the PTG's work; and
- Information and communication technology – risks associated with PTG's legacy systems, disaster recovery, increasing cyber security threats and requirements, and risks relating to the sourcing and deployment of new platforms and technology and their capability to meet human-centred design goals.

2026-27 priorities

In the 2026-27 financial year and forward years, the PTG's priorities will be:

- Improving our service delivery for clients – taking a customer-centred approach to our work, meeting timeframes, promoting our role and service level commitment, and improving client experience;
- Advancing our technology – building on historical work by the PTG, we will look to embed technology solutions and platforms to create efficiencies and replace legacy systems and processes where appropriate;
- Data maturity – we will plan and develop improvements to our data holdings, analysis and management with a key goal of providing assurance over data assets and how we meet our privacy and other legal obligations;
- Financial sustainability – we will implement recommendations from the fees and charges review commissioned by the PTG, ensuring our fees charged are appropriate; and
- Operating model – focusing on our people, governance and support models to ensure delivery of high quality outcomes. This includes a focus on project management and implementing change in our organisation and for our clients.

Employment profile

PTG employees are officers of the ACT Public Service, employed under the *Public Sector Management Act 1994*. The Chief Executive Officer is employed under a long-term executive contract. All other staff are covered under the ACT Public Service Administrative and Related Classifications Enterprise Agreement.

PTG engages external consultants or contractors from time to time to meet operational needs. PTG discloses its use of consultants and contractors in its annual report.

Table 1: Estimated Employment Level

	2024-25 Actual Outcome	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget
Staffing (FTE)	64.60	64.91	63.59	63.62

Strategic Objectives and Indicators

Strategic objective 1

PTG Client Experience and Engagement

The PTG is a service agency delivering important services to individuals in our community who are experiencing vulnerability or difficult times. The PTG requires a high level of trust in its operation and services. This strategic objective aligns with the ACT Wellbeing Framework domains of Access and Connectivity, and Governance and Institutions.

Table 2: Strategic Objective 1: PTG Client Experience and Engagement

Success	Strategic Indicator	2025-26 Target	2025-26 Estimated Outcome	2026-27 Target
Increased client ¹ and stakeholder satisfaction with services delivered by the Public Trustee and Guardian	Client and stakeholder satisfaction rating measured through combination of satisfaction surveys and feedback.	90%	54%	90%

Notes:

1. The 2025–26 client and stakeholder satisfaction target of 90% is unlikely to be achieved due to the small sample size of survey responses. PTG has received a total of 37 responses, this reflects sample size limitations rather than a broader decline in service quality. To encourage higher participation, the survey has been made available to clients and stakeholders throughout the year.

Strategic objective 2

Promotion and protection of rights and interests

The PTG promotes the importance of life decisions and supported decision making. The agency supports people to protect their rights and interests, making the community aware of the importance of wills and Enduring Powers of Attorneys. The PTG may also be appointed as guardian, financial manager or attorney on behalf of an individual. This strategic objective aligns with the ACT Wellbeing Framework domain of Governance and Institutions.

Table 3: Strategic Objective 2: Promotion and Protection of Rights and Interests

Success	Strategic Indicator	2025-26 Target	2025-26 Estimated Outcome	2026-27 Target
Increased community awareness and understanding of supported decision making and how the Public Trustee and Guardian applies these principles in its work.	Number of community engagements and activities.	25	29 ¹	25

Notes:

1. Requests for Community Information and Engagement Sessions increased in 2025–26, reflecting PTG’s active and targeted community engagement efforts.

Accountability indicators

The PTG’s accountability indicators cover the estate planning; decision making support engagement and education services; trustee and trust services the agency delivers. Table 4 sets out the Accountability Indicators.

Table 4: Accountability Indicators

Indicator	Planned 2025-26	Planned 2026-27	Planned 2027-28	Planned 2028-29
Increase in enquiries and use of PTG services	32,782		See Note 1	
Number of community engagements and activities	25	25	25	25
Guardianship, financial management and estate planning clients, or their support persons, are consulted about decisions and their views considered and aligned with where possible	100%	100%	100%	100%
Where appropriate, guardianship and financial management clients are encouraged and supported to build the decision making ability to make their own decisions or for a suitable support person to take on this role	10 or more individuals	10 or more individuals	10 or more individuals	10 or more individuals
Substitute decision making appointments including:	i.205		See Note 1	
i. number of people for whom PTG was appointed by the ACT Civil and Administrative Tribunal to act as guardian	ii.470			
ii. number of people for whom PTG was appointed by the ACT Civil and Administrative Tribunal to act as manager (financial)	iii.43			
iii. number of enduring powers of attorney				

appointing PTG activated.				
Wills and enduring power of attorney (EPOA) instruments prepared	Wills – 350 EPOA - 100		See Note 1	
Examination of accounts - number of accounts examined by PTG during the reported period upon filing by Managers appointed by the ACT Civil and Administrative Tribunal	800		See Note 1	
Examination of accounts - accounts examined by PTG during the reported period upon filing by Managers appointed by the ACT Civil and Administrative Tribunal	See note 2	100%	100%	100%
Where the PTG is the executor, trustee, or in a position of trust for a legislative scheme, actions are completed within legislative or published timeframes. This includes: <ul style="list-style-type: none"> - The administration of deceased estates - Trusts where the PTG is the trustee - Unclaimed Monies Scheme - Unclaimed Deceased Persons Scheme - Confiscation of Criminal Assets - GreaterGood (the Capital Region Community Foundation). 	100% of legislated timeframes are met; 100% of requests or actions are completed within published timeframes		See note 1	
Where the PTG invests monies held on trust under our governing legislation, a positive return on the market allocated investments is achieved.	Minimum return of Consumer Price Index plus 1.1% after fees		See note 1	
Initial meetings held with relevant parties upon new substitute decision-making appointments, estates and trusts within the required timeframe	See note 2	100%	100%	100%
PTG financial manager and trust clients who received a documented review of their investment arrangements within the past 12 months	See note 2	100%	100%	100%

Notes:

1. 2025-26 will be the last year PTG uses this indicator, therefore there is no planned forward estimates.
2. There is no planned outcome for 2025-26 as this is a new indicator commencing 1 July 2026.

Assessment of performance against 2025-26 indicators

Table 5: Assessment of performance against 2025-26 indicators

Indicator	Planned 2025-26	Estimated Outcome 2025-26	Explanation of Variance
Increase in enquiries and use of PTG services	32,782	33,052	N/A
Number of community engagements and activities	25	29	Requests for Community Information and Engagement Sessions increased in 2025–26, reflecting PTG’s active and targeted community engagement efforts.
Guardianship, financial management and estate planning clients, or their support persons, are consulted about decisions and their views considered and aligned with where possible	100%	100%	N/A
Where appropriate, guardianship and financial management clients are encouraged and supported to build the decision making ability to make their own decisions or for a suitable support person to take on this role	10 or more individuals	10	N/A
Substitute decision making appointments including:	i.205 ii.470 iii.43	i.248 ii.470 iii.19	i. There has been an increase in appointments by the ACT Civil and Administrative Tribunal for guardianship. The number of active guardianship appointments at any given time is demand based. ii. N/A iii. The number of enduring power of attorneys appointing PTG was lower than target. The number of EPOAs active at any given time is subject to the demand or need for the instrument’s operation by clients and their circumstances.
<ul style="list-style-type: none"> i. number of people for whom PTG was appointed by the ACT Civil and Administrative Tribunal to act as guardian ii. number of people for whom PTG was appointed by the ACT Civil and Administrative Tribunal to act as manager (financial) iii. number of enduring powers of attorney appointing PTG activated. 			
Wills and enduring power of attorney (EPOA) instruments prepared	Wills – 350 EPOA - 100	Wills – 129 EPOA - 31	The PTG ceased making Wills and EPOAs inhouse in August 2024. Up until January 2026, the PTG had promoted Safewill as a digital Will making service and was able to obtain data about the number of Wills and EPOAs prepared via a dedicated link. The PTG no longer has this visibility. The known number of Wills and EPOAs made via Safewill, and a local Canberra

			law firm, as referral sources has therefore declined due to these being third party products and not internally controlled or monitored by the PTG.
Examination of accounts - number of accounts examined by PTG during the reported period upon filing by Managers appointed by the ACT Civil and Administrative Tribunal	800	658	The lower than anticipated number of Examination of Accounts is a result of a reduction in active orders issues by the ACT Civil and Administrative Tribunal.
Where the PTG is the executor, trustee, or in a position of trust for a legislative scheme, actions are completed within legislative or published timeframes. This includes: <ul style="list-style-type: none"> - The administration of deceased estates - Trusts where the PTG is the trustee - Unclaimed Monies Scheme - Unclaimed Deceased Persons Scheme - Confiscation of Criminal Assets - GreaterGood (the Capital Region Community Foundation). 	100% of legislated timeframes are met; 100% of requests or actions are completed within published timeframes.	100% of legislated timeframes are met; 85% of requests or actions were completed within published timeframes.	The PTG aims to administer deceased estates within a 12–18-month timeframe. In some instances, this is not possible due to litigation, genealogy, or other matters which protract administrative processes. This has resulted in only 40% of deceased estates being fully administered within the 12-18 month timeframe. This overall percentage has been pro-rated for the number of estates finalised and unclaimed money claims processed.
Where the PTG invests monies held on trust under our governing legislation, a positive return on the market allocated investments is achieved.	Minimum return of Consumer Price Index plus 1.1% after fees.	Inflation for the period was 4.50%, the returns on funds was 4.10%	Returns were below the inflation + 1.1% target due to higher-than-expected inflation and challenging global market conditions, which particularly affected defensive assets held within the portfolio

Changes to Appropriation

Table 6: Changes to appropriation – Controlled Recurrent Payments (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
2025-26 Budget	2 629	2 502	2 393	2 296	2 305
2026-27 Budget Policy Decisions					
Building safer communities – Strengthening DFSV system foundations	0	-7	-7	-4	-4
2026-27 Budget Technical Adjustments					
Super Round Robin 2025-26	0	4	6	7	7
Revised Wage Parameters	0	69	0	0	0
Revised Indexation Parameters	0	0	0	0	-69
2026-27 Budget	2 629	2 568	2 392	2 299	2 239

Financial Statements

Presentational changes have been made to streamline the financial statements and the 2025-26 Budget column also reflects this change. These changes will be consistent with future annual financial statements and ensure comparability of the annual financial statements with the budget estimates as required under section 61 of the *Financial Management Act 1996*.

Table 7: Public Trustee and Guardian: Operating Statement (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Income							
Controlled Recurrent Payments	2,629	2,629	2,568	-2	2,392	2,299	2,239
Sale of Goods and Services from Contracts with Customers	6,893	6,797	7,311	8	7,579	7,835	8,069
Grants and Contributions Income	64	64	65	2	65	65	65
Interest Revenue	156	153	149	-3	151	153	155
Gains from Disposals, Derecognition and Remeasurement of Assets	163	0	0	-	0	0	0
Total Income	9,905	9,643	10,093	5	10,187	10,352	10,528
Expenses							
Employee Expenses	8,414	8,491	8,638	2	8,685	8,799	8,916
Supplies and Services	1,977	1,951	1,966	1	2,014	2,069	2,126
Depreciation and Amortisation	136	179	82	-54	15	5	5
Total Expenses	10,527	10,621	10,686	1	10,714	10,873	11,047
Operating Result	-622	-978	-593	39	-527	-521	-519
Other Comprehensive Income							
Increase/(Decrease) in Asset Revaluation Surplus	-88	-88	-17	81	0	0	0
Total Other Comprehensive Result	-88	-88	-17	81	0	0	0
Total Comprehensive Result	-710	-1,066	-610	43	-527	-521	-519

Table 8: Public Trustee and Guardian: Balance Sheet (\$'000)

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
Current Assets							
Cash and Cash Equivalents	3,923	4,047	3,307	-18	2,684	2,079	1,478
Receivables	523	436	468	7	500	532	564
Total Current Assets	4 446	4 483	3 775	-16	3 184	2 611	2 042
Non-Current Assets							
Property, Plant and Equipment	55	55	1	-98	170	319	468
Intangible Assets	20	65	23	-65	35	45	45
Total Non-Current Assets	75	120	24	-80	205	364	513
TOTAL ASSETS	4,521	4,603	3,799	-17	3,367	2,943	2,523
Current Liabilities							
Payables	363	350	397	13	444	491	538
Employee Benefits	2,052	2,550	2,552	..	2,556	2,562	2,570
Other Provisions	287	311	24	-92	24	24	24
Total Current Liabilities	2,702	3,211	2,973	-7	3,024	3,077	3,132
Non-Current Liabilities							
Employee Benefits	250	209	253	21	297	341	385
Other Provisions	-8	0	0	#	0	0	0
Total Non-Current Liabilities	242	209	253	25	297	341	385
TOTAL LIABILITIES	2,944	3,420	3,226	-6	3,321	3,418	3,517
NET ASSETS	1,577	1,183	573	-52	46	-475	-994
Equity							
Accumulated Funds	1,411	1,033	440	-57	-87	-608	-1,127
Asset Revaluation Surplus	166	150	133	-11	133	133	133
TOTAL EQUITY	1,577	1,183	573	-52	46	-475	-994

Table 9: Public Trustee and Guardian: Statement of Changes in Equity (\$'000)

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
Opening Equity							
Opening Accumulated Funds	2,033	2,011	1,033	-49	440	-87	-608
Opening Asset Revaluation Surplus	254	238	150	-37	133	133	133
Balance at the Start of the Reporting Period	2,287	2,249	1,183	-47	573	46	-475
Comprehensive Income							
Operating Result	-622	-978	-593	39	-527	-521	-519
Total Comprehensive Result	-710	-1,066	-610	43	-527	-521	-519
Total Movement in Reserves Transactions Involving Owners Affecting Accumulated Funds Total Transactions Involving Owners Affecting Accumulated Funds	0	0	0	-	0	0	0
Closing Equity							
Closing Accumulated Funds	1,411	1,033	440	-57	-87	-608	-1,127
Closing Asset Revaluation Surplus	166	150	133	-11	133	133	133
Balance at the end of the Reporting Period	1,577	1,183	573	-52	46	-475	-994

Table 11: Public Trustee and Guardian: Cash Flow Statement (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
Controlled Recurrent Payments	1,605	1,605	1,592	-1	1,416	1,323	1,263
Payment for Community Service Obligations	1,024	1,024	976	-5	976	976	976
Sale of Goods and Services from Contracts with Customers	7,018	6,922	7,304	6	7,379	7,645	7,879
Interest Receipts	156	153	149	-3	151	153	155
Goods and Services Tax Collected from Customers	640	640	640	-	640	640	640
Total Receipts from Operating Activities	10,443	10,344	10,661	3	10,562	10,737	10,913
Payments							
Employee Payments	8,364	8,311	8,629	4	8,674	8,786	8,901
Supplies and Services	1,827	1,787	1,873	5	1,921	1,976	2,033
Goods and Services Tax Paid to the Australian Taxation Office	402	402	402	-	402	402	402
Goods and Services Tax Paid to Suppliers	202	202	202	-	202	202	202
Total Payments from Operating Activities	10,795	10,702	11,106	4	11,199	11,366	11,538
Net Cash Inflows/(Outflows) from Operating Activities	-352	-358	-445	-24	-637	-629	-625
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Total Receipts from Investing Activities	0	0	0	-	0	0	0
Total Payments from Investing Activities	0	0	287	#	0	0	0
Net Cash Inflows/(Outflows) from Investing Activities	0	0	-287	#	0	0	0

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Net Cash Inflows/(Outflows) from Financing Activities	0	0	0	-	0	0	0
Net Increase/(Decrease) in Cash and Cash Equivalents	-352	-358	-732	-104	-637	-629	-625
Cash and Cash Equivalents at the Beginning of the Reporting Period	4,275	4,405	4,047	-8	3,315	2,670	2,055
Cash and Cash Equivalents at the End of the Reporting Period	3,923	4,047	3,315	-18	2,670	2,055	1,454

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- Sale of Goods and Services from Contracts with Customers: the increase of \$0.511 million in the 2026–27 budget reflects a combination of factors, including the indexation of fees, an increase in the minimum fee for estate administration, the introduction of a percentage-based fee for unclaimed moneys claims, and the implementation of a tiered fee structure for examination of accounts to better align charges with the level of work performed.