



**ACT**  
Government

Australian  
Capital Territory  
**Budget**  
**2020-21**



**Driving Canberra's Recovery**

**Budget Statements D**

**Justice and Community Safety Directorate**

**Legal Aid Commission (ACT) | Public Trustee and Guardian for the ACT**



Australian  
Capital Territory  
**Budget  
2020–21**



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Justice and Community Safety Directorate

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# Structure and Content of the 2020-21 Budget Papers

The 2020-21 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 2020-21 Budget and forward estimates for the general government sector, the public trading enterprise sector and the total Territory Government.

Details of the projected 2020-21 Budget results are provided, as well as background information on the development of the 2020-21 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of the 2020-21 expense, infrastructure and capital, and revenue 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.



We acknowledge the Traditional Custodians of the ACT, the Ngunnawal people. We acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region.

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# JUSTICE AND COMMUNITY SAFETY DIRECTORATE

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## Purpose

The Justice and Community Safety Directorate (the Directorate) seeks to maintain a safe, just and resilient community in the ACT.

This will be realised by working with the ACT government, key stakeholders and the community to:

- Strengthen community safety;
- Protect people's rights and interests;
- Care for and support vulnerable people;
- Enhance access to justice; and
- Build community resilience to emergency.

To achieve our vision for a safe, just and resilient community, the Directorate aims to be community-minded; human-rights focussed; inclusive and diverse; passionate about its work; and committed to making a positive difference.

## 2020-21 Priorities

Strategic and operational initiatives for 2020-21 include:

- strengthening the ACT Emergency Services Agency to build operational capability and meet future needs by:
  - entering into an enterprise bargaining agreement which will see an additional 99 firefighters by 2024-25 to ensure ACT Fire & Rescue operational response capability is able to meet the increased demand for its services;
  - designing and constructing a joint ACT Fire & Rescue and ACT Ambulance Service station at Clunies Ross Street, Acton. The new station will help to improve Fire & Rescue and the ACT Ambulance Service emergency response times;
  - strengthening critical ICT systems and spatial awareness infrastructure used by front-line staff of the Emergency Services Agency in the delivery of emergency services to the ACT community;
  - investigating into the existence of poly-fluoroalkyl substances (PFAS) at eight current Emergency Service Agency sites and the site of the former Charnwood Fire Station, undertaking work, health and safety works and preparing management and remediation plans as necessary. PFAS was a

commonly used substance in firefighting foam in NSW and the ACT and was used for training purposes.

- Strengthening and supporting ACT Policing to build capability and meet future needs by:
  - relocating ACT Policing's Traffic Operations Centre from its current site at Belconnen to a fit for purpose facility which will better meet the business and operational needs of ACT Policing;
  - supporting ACT Policing by providing one-off funding to assist with combating the 2019-20 bushfire crisis and for initiatives to keep members of the community safe during the COVID-19 pandemic;
  - providing COVID-19 public health response funding to ACT Policing for monitoring and enforcing quarantine (and self-isolation) compliance and business compliance with public health directions;
  - undertaking two feasibility studies to consider strategic accommodation options for the Winchester Police Centre in Belconnen and the ACT Policing Gungahlin Police presence currently located at the Joint Emergency Services Centre in Gungahlin;
  - continuing support for enhanced forensic medical services
- Continuing funding for the Police, Ambulance and Clinical Early Response service.
- Providing support to ACT Clubs by:
  - managing the Gaming Machine Authorisation Surrender Incentive which has been extended until June 2021. Under this incentive, gaming machine licensees can access an incentive payment of \$15,000 per gaming machine authorisation surrendered, to be used towards the employment of staff, diversification activities and initiatives, and energy and water efficiency measures, as they recover from the COVID-19 public health emergency;
  - establishing a Community Clubs Ministerial Advisory Council to support a long-term sustainable clubs sector in the ACT. This initiative also includes funding for technical advice to inform the development of policy and legislation to support the introduction of \$5 bet limits and \$100 load-up limits on electronic gaming machines. A staged rollout of the new limits will commence by the end of 2022

- Protecting people’s rights and interests and supporting vulnerable people by:
  - providing additional resources to the Victims of Crime Commissioner to meet increased demand for the Victims of Financial Assistance Scheme and the Victims Services Scheme during COVID-19. These schemes provide critical support to the victims of crime;
  - continuing support and implementation of the Commonwealth Redress Scheme for Institutional Child and Sexual Abuse;
  - continuing Legal and Court Support for Vulnerable Young People and Families Affected by Domestic and Family Violence
- Providing additional capacity in the Magistrates Court to quickly address any backlog of cases as a result of reduced court activity arising from the COVID-19 pandemic
- Providing additional contraband detection equipment at the Alexander Maconochie Centre (AMC) to improve operational safety and security for both staff and detainees
- Providing additional capacity to support the delivery of government legislative priorities.

## Estimated Employment Level

**Table 1: Estimated Employment Level**

	<b>2018-19 Actual Outcome</b>	<b>2019-20 Budget</b>	<b>2019-20 Audited Outcome</b>	<b>2020-21 Budget</b>
<b>Staffing (FTE)</b>	1,759	1,840 <sup>1</sup>	1,875 <sup>2</sup>	1,900 <sup>3</sup>

**Note(s):**

1. The increase of 81 FTE in the 2019-20 budget from the 2018-19 actual outcome mainly reflects the net increase in staffing resources associated with 2019-20 budget initiatives and the impact of prior budget outcomes.
2. The increase of 35 FTE in the 2019-20 audited outcome from the 2019-20 budget is mainly due to additional staffing relating to the 2019-20 bushfire emergency, COVID-19 response and higher demand for legal services partially offset by lower FTE in other areas due to delays in recruitment.
3. The increase of 25 FTE in the 2020-21 budget from the 2019-20 audited outcome is mainly due to net increase in staffing resources associated with the 2020-21 Budget initiatives.



# 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 an 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	2019-20 Targets	2019-20 Actuals	2020-21 Targets
Timely completion of civil cases in the courts	Percentage of cases finalised within 12 months from lodgement			
	- Supreme Court (includes Court of Appeal)	85%	57%	85%
	- Magistrates Court <sup>a</sup>	90%	94%	90%
	- Childrens Court	90%	83%	90%
Timely completion of criminal cases in the courts	Percentage of cases finalised within 12 months from lodgement			
	- Supreme Court (includes Court of Appeal)	85%	80%	85%
	- Magistrates Court <sup>b</sup>	95%	93%	95%
	- Childrens Court	95%	98%	95%
Timely completion of ACT Civil and Administrative Tribunal (ACAT) cases	Percentage of cases finalised within 12 months from lodgement	95%	88%	95%

Historical performance trends of these Strategic Indicators can be found in the Justice and Community Safety Directorate's 2019-20 Annual Report.

**Explanation of Strategic Indicators:**

- a. Magistrates Court civil cases include those for Childrens Court and Coroners Court.
- b. Magistrates Court criminal cases include those for Childrens Court and Family Violence Court.

## 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	2019-20 Targets	2019-20 Actuals	2020-21 Targets
Reduction in level of crime	Number of known and reported criminal offences:			
	- against the person per 100,000 population <sup>1</sup>	682	826	<800
	- against property per 100,000 population <sup>2</sup>	4,875	4,163.1	<4,875
Perceptions of safety	The proportion of people who felt 'safe' or 'very safe': <sup>a</sup>			
	- at home by themselves during the night	=> 89%	92.3%	=>89%
	- walking by themselves in their neighbourhood during the night	=> 54.3%	54.2%	=> 54.3%
	- by themselves travelling on public transport during the night <sup>3</sup>	31.1%	41.3%	n/a
No escapes/ abscondments from custody	Number of escapes or absconds per 100 detainees	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	41%	37.1%	41%

Historical performance trends of these Strategic Indicators can be found in the Justice and Community Safety Directorate's 2019-20 Annual Report.

#### Explanation of Strategic Indicators:

- a. Perceptions 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.

#### Note(s):

1. The target has been amended in 2020-21 to align with ACT Policing's performance measure target outlined in the Purchase Agreement 2017-21. National and local initiatives over recent years have resulted in an expected increase in reporting domestic and family violence related incidents.
2. ACT Government and ACT Policing have undertaken a range of targeted activities aimed at keeping property crime rates low under the *Property Crime Prevention Strategy 2016-2020*.
3. This indicator is discontinued in 2020-21 as this target has been consistently met and is no longer an indicator that drives JACS performance. ACT results against the national average will continue to be reported and monitored in the Report on Government Services.

## Strategic Objective 3

### Safe Community — Emergency Services

**Table 4: Strategic Indicator 3: Emergency Related Community Safety**

Success	Strategic Indicator	2019-20 Targets	2019-20 Actuals	2020-21 Targets
Increased community resilience for emergencies	Percentage of planned community engagement and awareness events conducted	90%	91%	90%
	Percentage of leaseholders within the Bushfire Abatement Zone with a Farm Fire-wise Plan	100%	93%	100%
	Number of sub-plans to the ACT Emergency Plan reviewed	6	4	6
	ACT Public Information Coordination Centre for ESA lead emergency response – number of exercises conducted	2	2	2
	Percentage of Emergency alerts, updates and warnings to the ACT community through the use of the SPOT System	100%	100%	100%
	Maintain or increase volunteer levels. Percentage change in levels	1%	+7.01%	1%
	Reduced loss of life and loss/damage to property	Percentage of structure fires confined to room of origin	80%	65%
Percentage of 132 500 storm and flood callouts acknowledged within 24 hours		95%	100%	95%
Reduced impact on the environment from bushfires	Percentage of bushfires kept below five hectares within the ACT	100%	96%	100%

Historical performance trends of these Strategic Indicators can be found in the Justice and Community Safety Directorate's 2019-20 Annual Report.

## Strategic Objective 4

### *Promotion and Protection of Rights and Interests*

The ACT Human Rights Commission, now including the Public Advocate of the ACT and Victim Support ACT, protects the rights of vulnerable members of the community. The Commission provides community engagement, information, support and/or advice in relation to the roles and functions of their Commissioners, including how members of the 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	2019-20 Targets	2019-20 Actuals	2020-21 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 of how to access and protect rights	Number of community members made aware of their rights in the area of responsibility for victim support	1,400	1,889	1,400
	Number of community engagement activities undertaken by: Human Rights Commission in area of human rights and service provision	70	67	70

Historical performance trends of these Strategic Indicators can be found in the Justice and Community Safety Directorate's 2019-20 Annual Report.

## Output Classes

### Output Class 1: Justice Services

Table 6: Output Class 1: Justice Services

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost	75,997	84,604
Controlled Recurrent Payments	63,334	70,231

**Note(s):**

1. Total cost includes depreciation and amortisation of \$2.504 million in 2019-20 and \$1.778 million in 2020-21.

#### **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 the Restorative Justice Program) across government and the community.

Table 7: Output 1.1: Policy Advice and Justice Programs

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost	23,236	28,810
Controlled Recurrent Payments	24,009	26,219

#### **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

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost	21,679	21,120
Controlled Recurrent Payments	11,000	11,662

### **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**

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost	6,058	5,715
Controlled Recurrent Payments	4,592	4,875

### **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**

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost	14,092	14,665
Controlled Recurrent Payments	13,613	15,048

### **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 Privacy Commissioner.

**Table 11: Output 1.5: Protection of Rights**

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost	10,932	14,294
Controlled Recurrent Payments	10,120	12,427

## Output Class 2: Corrective Services

Table 12: Output Class 2: Corrective Services

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost	89,719	92,831
Controlled Recurrent Payments	84,935	84,377

**Note(s):**

1. Total cost includes depreciation and amortisation of \$7.155 million in 2019-20 and \$8.089 million in 2020-21.

### **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 un-sentenced 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

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost	67,871	79,272
Controlled Recurrent Payments	54,718	58,221

**Note(s):**

1. Total cost includes depreciation and amortisation of \$8.779 million in 2019-20 and \$8.660 million in 2020-21.

### **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

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost	191,944	173,994
Controlled Recurrent Payments	143,937	146,193

**Note(s):**

1. Total cost includes depreciation and amortisation of \$10.569 million in 2019-20 and \$10.530 million in 2020-21.

### **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: EBT 1: ACT Policing

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost	173,342	185,365
Payment for Expenses on Behalf of the Territory	170,195	180,883

**Note(s):**

1. Total cost includes depreciation and amortisation of \$3.147 million in 2019-20 and \$3.162 million in 2020-21.

### **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

The half yearly performance report (31 December 2020) pursuant to section 30E of the *Financial Management Act 1996* is presented in combination with these budget statements. Contextual information on each output class can be found in the 'Output Classes' section of this budget statement.

Information on the 2019-20 targets and outcomes can be found in the Justice and Community Safety Directorate's 2019-20 Annual Report.

### Output Class 1: Justice Services

#### Output 1.1: Policy Advice and Justice Programs

**Table 16: Accountability Indicators Output 1.1**

	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Result	Variance (%)
a. Percentage of legislation requested by the JACS portfolio ministers is developed within timeframes agreed by the JACS portfolio ministers	100%	100%	100%	0
b. Proportion of surveyed users of restorative justice programs satisfied with service received <sup>a</sup>	97%	97%	99%	2
c. Number of initiatives that reduce regulatory burden <sup>b</sup>	2	2	2	-
Total Cost (\$'000)	28,810	13,779	13,701	(1)
Controlled Recurrent Payments (\$'000)	26,219	12,510	12,510	-

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

#### Explanation of Accountability Indicators:

- Following a restorative justice conference, surveys designed to monitor convenors' delivery of the process and participant experience for quality assurance and service improvement are provided to each offender, victim and support person. Nine key questions are included in the surveys. These questions capture feedback on different aspects of the restorative justice process to provide an insight into the level of participant satisfaction. 47 participants completed the survey with 99 per cent being satisfied with services received.
- 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.

## Output 1.2: Legal Services to Government

**Table 17: Accountability Indicators Output 1.2**

	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Result	Variance (%)
a. Timely legal services provided by the ACT Government Solicitor: percentage of advices completed within 28 days	85%	85%	85%	-
b. High quality legal services provided by the ACT Government Solicitor: percentage of client survey respondents satisfied with quality of advice and representation <sup>a</sup>	95%	95%	97%	2
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%	95%	94%	(1)
Total Cost (\$'000) <sup>1</sup>	21,120	8,603	11,174	30
Controlled Recurrent Payments (\$'000)	11,662	5,813	5,813	-

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

### Explanation of Accountability Indicators:

- a. The client survey is conducted using the online Survey Monkey Tool.

### Note(s):

1. Total Cost is higher than target primarily due to the engagement of additional staff to undertake work for client agencies on a recovery of costs for service basis.

### Output 1.3: Legislative Drafting and Publishing Services

**Table 18: Accountability Indicators Output 1.3**

	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Result	Variance (%)
a. High level of client satisfaction for legislative drafting and publishing services by the Parliamentary Counsel's Office: - percentage of satisfied client survey respondents <sup>a</sup>	90%	90%	Annual Measure	
b. Timely legislative drafting and publishing services by the Parliamentary Counsel's Office: - Percentage of drafting responses provided within 30-day standard	95%	95%	100%	5
- Percentage of notifications notified on ACT legislation register on requested notification day	99%	99%	100%	1
- Percentage of republications of changed legislation published on ACT legislation register on day the change happens	99%	99%	100%	1
Total Cost (\$'000)	5,715	3,251	3,024	(7)
Controlled Recurrent Payments (\$'000)	4,875	2,435	2,435	-

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

**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'. The survey will be conducted in Quarter Four.

## Output 1.4: Public Prosecutions

**Table 19: Accountability Indicators Output 1.4**

	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Result	Variance (%)
a. Percentage of cases where court timetable is met in accordance with Courts' rules <sup>a</sup>	n/a	n/a	n/a	
b. Average cost per matter finalised <sup>1</sup>	\$3,000	\$3,000	\$2,372	(21)
c. The percentage of cases where the brief is served within two weeks of it being received from the ACT Police <sup>b, 2</sup>	80%	80%	96%	20
d. The percentage of cases where the indictment case statement and questionnaire are filed within the timeframes specified at directions in the Supreme Court <sup>b, 3</sup>	80%	80%	47%	(41)
Total Cost (\$'000)	14,665	7,954	7,260	(9)
Controlled Recurrent Payments (\$'000)	15,048	7,513	7,513	-

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

### Explanation of Accountability Indicators:

- a. This accountability indicator is discontinued in 2020-21 as adherence to Courts' rules incorporates functions and timing around serving a brief which are beyond the Director of Public Prosecutions' control.
- b. These are new indicators in 2020-21 which better reflect the performance of the Director of Public Prosecutions.

### Note(s):

1. The cost per matter is below the target due to the automation of data entry and the roll out of an electronic document process.
2. This is a new indicator and resulted in a better than predicted performance, however the target will be revisited next year once more data is available.
3. This is a new indicator, that has identified instances of delays in filing documents which extends the period of time required to prepare committal documents. The target will be revisited next year once more data is available.

## Output 1.5: Protection of Rights

Table 20: Accountability Indicators Output 1.5

	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Result	Variance (%)
<b>Human Rights Commission</b>				
a. High level of client satisfaction with Human Rights Commission complaints process:				
- Percentage of survey respondents who consider the process fair, accessible and understandable	75%	75%	79%	5
- Percentage of complaints concluded within Commission standards	75%	75%	79%	5
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:				
- Number of community engagement activities undertaken by the Commission	70	35	35	0
<b>Public Advocate</b>				
c. The Public Advocate of the ACT'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 <sup>1</sup>	75%	75%	67%	(11)
Individuals, excluding guardianship clients, brought to the attention of the Public Advocate:				
- Proportion of individuals brought to the attention of the Public Advocate for whom direct advocacy is provided	25%	25%	24%	(4)
- Percentage of clients referred to the Public Advocate for whom a review of the documentation was undertaken <sup>2</sup>	75%	75%	57%	(24)
<b>Victim Support ACT</b>				
d. Percentage of referrals to Victim Support ACT or the Victims of Crime Commissioner actioned within five working days	95%	95%	100%	5

## **Output 1.5: Protection of Rights (Continued)**

**Table 20: Accountability Indicators Output 1.5 (Continued)**

	<b>2020-21 Targets</b>	<b>2020-21 YTD Targets</b>	<b>2020-21 YTD Result</b>	<b>Variance (%)</b>
Total Cost (\$'000)	14,294	6,586	6,245	(5)
Controlled Recurrent Payments (\$'000)	12,427	6,066	6,066	-

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

**Note(s):**

1. Lower than YTD target outcome may not be representative of performance due to a low response rate to the survey (18 responses) and a high percentage of respondents (83 per cent) being service providers where the Public Advocate's advocacy on behalf of clients/consumers may have challenged their service provision efforts.
2. The Human Rights Commission commenced using a new database from 1 July 2020. Due to implementation issues in capturing the necessary data the outcome may not be representative of the true performance. The database has now been amended to ensure accurate future reporting.

## Output Class 2: Corrective Services

### Output 2.1: Corrective Services

**Table 21: Accountability Indicators Output 2.1**

	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Result	Variance (%)
a. Completion rates of Community Corrections Orders:				
- The proportion of Community Corrections supervision orders successfully completed within the counting period	68%	68%	73%	7
- The proportion of Community Corrections reparation orders successfully completed within the counting period <sup>1</sup>	60%	60%	38%	(37)
b. Average cost per detainee per day for all detainees <sup>a</sup>	\$354	\$354	\$359	1
c. Average cost per day for community based offenders <sup>2</sup>	\$39	\$39	\$44	13
Total Cost (\$'000) <sup>3</sup>	92,831	49,928	45,164	(10)
Controlled Recurrent Payments (\$'000)	84,377	44,312	44,312	-

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

#### Explanation of Accountability Indicators:

- a. The 2020-21 target for this indicator was revised up from \$310 to \$354. The increase to this target reflects the projected population for 2020-21; the actual results for the first two quarters and the projected result for the last two quarters of 2020-21.

#### Note(s):

1. Reduced successful completion of Community Services Work orders (reparation orders) during this period reflects an increase of offenders who have not completed their community service hours within the court ordered period.
2. The average daily cost per offender has increased due to a decrease in offender numbers in the same period from 1278 in 2019-20 to 1073 in 2020-21.
3. There have been delays in the full implementation of the Justice Housing Program and general repairs and maintenance orders.

## Output Class 3: Courts and Tribunal

### Output 3.1: Courts and Tribunal

Table 22: Accountability Indicators Output 3.1

	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Result	Variance (%)
<b>Courts</b>				
a. Cost per finalised criminal case <sup>a</sup>				
- Supreme Court	\$44,600	\$44,600	\$44,822	0
- Magistrates Court	\$2,250	\$2,250	\$2,085	(7)
b. Cost per finalised civil case <sup>a</sup>				
- Supreme Court <sup>1</sup>	\$21,800	\$21,800	\$15,056	(31)
- Magistrates Court	\$3,600	\$3,600	\$3,536	(2)
c. Criminal Case Clearance Indicator <sup>a</sup>	100%	100%	100%	-
- Number of Supreme Court finalisations, divided by the number of lodgements				
d. Criminal Case Clearance Indicator	100%	100%	101%	1
- Number of Magistrates Court finalisations, divided by the number of lodgements				
e. Civil Case Clearance Indicator	100%	100%	132%	32
- Number of Supreme Court finalisations, divided by the number of lodgements <sup>2</sup>				
f. Civil Case Clearance Indicator	100%	100%	105%	5
- Number of Magistrates Court finalisations, divided by the number of lodgements <sup>b</sup>				
<b>Tribunal</b>				
g. Clearance Indicator – Percentage of ACAT finalisations, divided by the number of lodgements <sup>c, 3</sup>	100%	100%	110%	10
Total Cost (\$'000)	79,272	36,712	34,547	(6)
Controlled Recurrent Payments (\$'000)	58,221	26,361	26,361	-

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

#### Explanation of Accountability Indicators:

- 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 Courts, Chapters 6, 7 and 8.
- The civil case clearance indicator for the Magistrates Court includes the Coroners Court and Childrens Court.
- ACAT - ACT Civil and Administrative Tribunal.

#### Note(s):

- The Supreme Court had an unanticipated increase in finalised civil cases during this period which has resulted in a relatively low cost per finalised case.
- The outcome is above target as there was an unanticipated increase in finalised civil cases and a reduction in Supreme Court Civil lodgements.
- The outcome is above target as more cases were finalised due to 2019-20 matters being deferred to 2020-21 as a result of COVID-19.



## Output Class 4: Emergency Services

### Output 4.1: Emergency Services

**Table 23: Accountability Indicators Output 4.1**

	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Result	Variance (%)
<b>Prevention and Preparedness</b>				
a. Desktop audit of ACT Government Directorate Bushfire Operational Plans activities <sup>a</sup>	n/a	n/a	n/a	
b. Field assessment of Access Management Upgrades and Hazard Reduction burns conducted in accordance with Bushfire Operational Plans of ACT Government Directorates <sup>1</sup>	100%	100%	n/a	
b. Percentage of ESA staff who have completed accredited training in AIIMS <sup>b</sup>	70%	70%	76%	9
<b>Response and Recovery</b>				
c. Structure Fire incidents responded to within target <sup>c</sup>	90%	90%	93%	3
d. Road Rescue incidents responded to within target <sup>d</sup>	90%	90%	93%	3
e. Ambulance priority 1 - Incident Response Time 50 <sup>th</sup> percentile (minutes) <sup>e</sup>	8	8	8.75	9
f. Ambulance priority 1 - Incident Response Time 90 <sup>th</sup> percentile (minutes) <sup>e</sup>	15	15	14.26	(5)
g. Percentage of Patient Transport Service 'fixed booking' attended by booked time <sup>2</sup> ;	65%	65%	75%	15
h. Total cost per head of population <sup>f</sup>	\$394.86	\$390.06	\$391.39	(1)
Total Cost (\$'000)	173,994	88,135	84,364	(4)
Controlled Recurrent Payments (\$'000)	146,193	72,354	72,354	-

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

#### Explanation of Accountability Indicators:

- This indicator is discontinued in 2020-21 as it is not reflective of the actual performance of the Rural Fire Services (RFS) but rather performing audits of ACT Government directorates' commitments under the Bushfire Operational Plans.
- AIIMS – Australasian Inter-Service Incident Management System. This accountability indicator captures training provided to Emergency Services Agency (ESA) staff only on the AIIMS system.
- Target refers to the response to structure fires within 10 minutes.
- Target refers to the response to road rescues within 13 minutes.
- 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.
- The 2020-21 original target is based on an estimated population of 440,643 estimated according to the most recent population projections for the Australian Capital Territory (ACT) by ACT Treasury (ACT Population Projects 2018-2058: Table 1 - Summary, 2017-2058).

## **Output Class 4: Emergency Services (Continued)**

### ***Output 4.1: Emergency Services (Continued)***

#### **Table 23: Accountability Indicators Output 4.1 (Continued)**

**Note(s):**

1. ACT Rural Fire Service (RFS) have not been notified of any access management upgrades or hazard reduction burns completed in accordance with an approved Bushfire Operational Plans in the first half of 2020-21 financial year. Therefore, no field assessments have been conducted and the result of this indicator is Not Applicable.
2. The higher than target outcome is a result of improved booking procedures, with a focus on avoiding conflicts in booking time.

# Changes to Appropriation

Table 24: Changes to appropriation – Controlled Recurrent Payments

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
<b>2019-20 Budget</b>	<b>340,481</b>	<b>345,130</b>	<b>346,011</b>	<b>349,237</b>	<b>343,586</b>
<b>2nd Appropriation</b>					
Charter of Rights and additional support for victims of crime	215	449	486	495	501
Delivering a Family Liaison Officer to assist families	38	76	77	78	79
Disability Justice Strategy	304	481	627	906	917
Improving access to restorative justice	63	129	132	134	135
Improving our justice system	270	-	-	-	-
Increasing opportunities for Aboriginal and Torres Strait Islander people involved with the justice system	74	584	645	-	-
Introducing a Parole Time Credit Scheme	128	155	-	-	-
Investigating Mobile Device Detection Cameras in the ACT	89	205	-	-	-
Remuneration Tribunal	182	229	229	229	229
Shared Services Fixed Charges Relating to Budget Review Initiatives	-12	-39	-39	-40	-41
Strengthening bushfire preparedness	396	115	118	121	124
Supporting the Environmental Defender's Office	75	150	-	-	-
Supporting young people through the Public Advocate and Children and Young People Commissioner	128	260	264	268	270
<b>FMA Section 16B Rollovers from 2018-19</b>					
ACT Road Safety Fund	39	-	-	-	-
Better protective clothing for our firefighters	1,133	-	-	-	-
Commencing operations of the Drug and Alcohol Court	55	-	-	-	-
Courts Public Private Partnership	1,600	-	-	-	-
Implementing Moss Review Recommendations	225	-	-	-	-
Improving ACT Coronial Services	52	-	-	-	-
Legal Assistance Services	296	-	-	-	-
Natural Disaster Resilience Program	547	-	-	-	-
Providing safer alternatives to remand	100	-	-	-	-
Reducing Recidivism by building communities not prisons	145	-	-	-	-
Workers' Compensation Acquittal	500	-	-	-	-
<b>2020-21 Budget Policy Decisions</b>					
Additional resources for the Victims of Crime Commissioner	-	130	-	-	-
Better Government — Supporting Government Transparency	-	130	-	-	-
Better support when it matters — Integrating the Winnunga Model of Care and Enhancing Health Services in the Alexander Maconochie Centre	-	874	-	-	-
Commencing installation of Mobile Device Detection Cameras	-	-	144	150	154
Community Clubs Ministerial Advisory Council	-	249	489	502	515
Contraband Detection and Intelligence Solution	-	212	-	-	-
Economic Survival Package — Police, Ambulance and Clinician Early Response (PACER)	-	240	-	-	-

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
Enhancing the Administration of the Victims of Crime Financial Assistance Scheme	-	130	399	-	-
Expanding the Police, Ambulance and Clinician Early Response (PACER) service	-	803	1,646	1,687	1,729
Increased Magistrates Court resourcing	-	310	-	-	-
Legislation, Policy and Programs — Funding to Deliver Government Priorities	-	1,096	-	-	-
Management and remediation of firefighting substances at Fire Stations	-	1,452	797	-	-
More ACT Fire & Rescue Staff and Construction of Acton Station	-	7,335	8,354	10,745	15,709
More support for families and inclusion — Enhancing the Victims of Crime Financial Assistance Scheme	-	391	-	-	-
More support for families and inclusion — Implementing the Commonwealth Redress Scheme for Institutional Child and Sexual Abuse	-	431	-	-	-
Strengthening legal and court support for vulnerable young people and families affected by domestic and family violence	-	250	256	260	262
Victim Services Scheme: Therapeutic Support for Victims	-	204	-	-	-
<b>2020-21 Budget Technical Adjustments</b>					
Commonwealth Grant — Aboriginal and Torres Strait Islander Legal Services	-	766	782	799	815
Commonwealth Grant — Community Legal Centres	-	1,084	1,280	1,294	1,310
Commonwealth Grant — COVID-19 Legal Assistance Funding	-	1,391	-	-	-
Commonwealth Grant — Disaster Risk Reduction	-	2,088	1,044	1,044	1,044
Commonwealth Grant — Domestic violence units and health justice partnerships	-	458	465	472	480
Commonwealth Grant — Prepared Communities National Partnership	250	-	-	-	-
Commonwealth Grant — Social and Community Services Sector supplementation	-	181	-	-	-
Commonwealth Grant — State administration funding	-	352	357	363	368
Funding re-directed from Natural Disaster Resilience Program to Upgrading the ACT State Emergency Service's Majura Unit facility	-350	-	-	-	-
Funding re-directed from Fines Management Scheme Feasibility to Replacement of the Courts and Tribunal ICT Case Management System	-100	-	-	-	-
Remuneration Tribunal	-	3	3	3	3
<b>Revised Funding Profile</b>					
ACT Courts and Tribunal Library and Sentencing Database	-166	166	-	-	-
ACT Road Safety Fund	-424	424	-	-	-
Alexander Maconochie Centre Fire Services System capital refresh program	-186	186	-	-	-
Better Government — New Jury Management System	-	46	-	-	-
Better protective equipment for ACT firefighters	-2,266	2,266	-	-	-
Better support when it matters — Implementing Moss Review recommendations	-150	30	120	-	-
Better supporting vulnerable witnesses	-30	30	-	-	-
Charter of Rights and additional support for victims of crime	-15	-15	30	-	-
Commonwealth Grant — Legal Assistance Services	-266	266	-	-	-
Commonwealth Grant — Natural Disaster Resilience Program	-85	85	-	-	-
Commonwealth Grant — Prepared Communities National Partnership	-56	56	-	-	-

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
Commonwealth Grant — Traffic Signal UPS (Uninterrupted Power Supply) Upgrade	-	-75	75	-	-
Courts Public Private Partnership	-	1,823	731	-280	105
Delivering a Family Liaison officer to assist families	-38	38	-	-	-
Disability Justice Strategy	-	100	-	-	-
Expanding CBR NightCrew	-150	150	-	-	-
Gungahlin Joint Emergency Services Centre — Future Use	-30	30	-	-	-
Improving ACT Coronial Services	-	52	-	-	-
Improving our justice system	-220	220	-	-	-
Investigating Mobile Device Detection Cameras in the ACT	-45	45	-	-	-
More support for families and inclusion — Building Strong Connected Neighbourhoods	-25	25	-	-	-
More support for families and inclusion — commencing operations of the Drug and Alcohol Court	-70	70	-	-	-
More support for families and inclusion — Providing safe alternatives to remand	-3,579	-2,119	1,708	1,900	2,090
More Support for families and inclusion — reducing recidivism by building communities not prisons	-186	186	-	-	-
More support for families and inclusion — Reducing the number of gaming machines to 4,000	-13	13	-	-	-
Providing alternatives to jail through the Justice Housing Program	-554	-1,447	-1,022	1,530	1,493
Strengthening oversight for health workers	-40	-57	97	-	-
Supporting smarter working in the new ACT Government office projects	-551	551	-	-	-
Supreme Court Jury Trials	-	-339	339	-	-
Training ACT Government frontline workers to respond to family violence	-55	55	-	-	-
Revised Indexation Parameters	-	-383	-339	-234	9,899
Revised Superannuation Parameters	-	-1,571	-948	-785	-1,187
<b>Transfer:</b>					
From Capital to Recurrent — Courts Public Private Partnership	-	638	1,951	3,076	2,839
More support for families and inclusion — Drug and Alcohol Court — to CHS	-	-442	-	-	-
Transport regulation and safety policy function to TCCS	-	-3,608	-2,878	-2,984	-2,932
Shared Services — Cost Model Review	-	-3,614	-3,704	-3,798	-3,891
Treasurer's Advance — Emergency Services Agency (Bushfire)	9,200	-	-	-	-
<b>Savings:</b>					
COVID-19 Public Health Response	-	-694	-	-	-
Government Office Building 2 Rental	-	-	-754	-904	-960
Office of the Co-ordinator General for the Whole of Government (Non-Health Response to COVID-19)	-	-68	-	-	-
Workers' Compensation Premium Adjustment	-	-2,581	-	-	-
<b>2020-21 Budget</b>	<b>346,923</b>	<b>359,022</b>	<b>359,972</b>	<b>366,268</b>	<b>375,645</b>

**Table 25: Changes to appropriation – Expenses on Behalf of the Territory**

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
<b>2019-20 Budget</b>	<b>189,329</b>	<b>195,328</b>	<b>196,813</b>	<b>201,636</b>	<b>201,609</b>
<b>2nd Appropriation</b>					
Charter of Rights for Victims of Crime	-	135	149	152	156
Disability Justice Strategy	29	118	121	122	124
Enhanced forensic medical services	715	-	-	-	-
<b>2020-21 Budget Policy Decisions</b>					
ACT Policing Emergency Cost Pressures	-	879	-	-	-
COVID-19 Public Health Response	-	2,434	-	-	-
Economic Survival Package — Police, Ambulance and Clinician Early Response (PACER)	-	240	-	-	-
Enhanced forensic medical Services	-	729	-	-	-
Expanding the Police, Ambulance and Clinician Early Response (PACER) service	-	623	1,277	1,309	1,342
Gaming Machine Authorisation Surrender Incentive extension	-	3,750	-	-	-
More support for families and inclusion — Implementing the Commonwealth Redress Scheme for Institutional Child and Sexual Abuse	-	40	-	-	-
Relocating ACT Policing's Traffic Operations Centre	-	NFP	NFP	NFP	NFP
Strategic accommodation study for Policing	-	687	-	-	-
Traffic Operation Centre (TOC) Feasibility Study	-	258	-	-	-
<b>2020-21 Budget Technical Adjustments</b>					
Commonwealth Grant — Family Law Information Sharing	-	280	143	-	-
Gaming and Racing	-	31	-23	-156	-277
Undrawn Funds	-700	-	-	-	-
<b>Revised Funding Profile</b>					
More support for families and inclusion — Implementing the Commonwealth Redress Scheme for Institutional Child and Sexual Abuse	-	-982	4,157	-	-
Revised Indexation Parameters	-	-93	-124	-107	70
Treasurer's Advance — Supporting local business and the economy — Supporting Community Clubs	1,500	-	-	-	-
<b>2020-21 Budget</b>	<b>190,873</b>	<b>204,832</b>	<b>204,013</b>	<b>204,516</b>	<b>204,644</b>

**Table 26: Changes to appropriation – Capital Injections, Controlled**

	2019-20 Audited Outcome \$'000	2020-21 Budget	2021-22 Estimate	2022-23 Estimate	2023-24 Estimate
<b>2019-20 Budget</b>	<b>33,805</b>	<b>48,494</b>	<b>15,131</b>	<b>9,780</b>	<b>9,780</b>
<b>2nd Appropriation</b>					
Introducing a Parole Time Credit Scheme	300	-	-	-	-
Strengthening bushfire preparedness	226	-	-	-	-
<b>FMA Section 16B Rollovers from 2018-19</b>					
ACT Legislation Register Replacement	107	-	-	-	-
Better Government — Human Rights Commission digital capability	73	-	-	-	-
Better Government — New Jury Management System	34	-	-	-	-
Better Infrastructure Fund	1,036	-	-	-	-
Better support when it matters — Drug and Alcohol Court Establishment	34	-	-	-	-
Better support when it matters — More paramedics	34	-	-	-	-
Courts Public Private Partnership	183	-	-	-	-
ESA Station Upgrade and Relocation — Phase 2 Due Diligence	171	-	-	-	-
ESA Urban Search and Rescue and Chemical, Biological, Radiological and Nuclear Equipment Replacement	53	-	-	-	-
ESA Vehicle Replacement Program	74	-	-	-	-
More services for our suburbs — Enhancing Our Bushfire Preparedness	164	-	-	-	-
More services for our suburbs — Equipment upgrades for first responders	494	-	-	-	-
More services for our suburbs — More paramedics and ambulances	103	-	-	-	-
More services for our suburbs — New aerial pumper for ACT Fire and Rescue	16	-	-	-	-
Replacement of the Courts and Tribunal ICT Case Management System	192	-	-	-	-
Strengthening Emergency Services — Territory Radio Network upgrade — Phases 2 and 3	-1,597	-	-	-	-
Upgrading ESA Communications Centre and Non-Emergency Patient Transport Facilities	693	-	-	-	-
<b>2020-21 Budget Policy Decisions</b>					
AMC Reintegration Centre — Soil rectification contingency	-	1,754	3,870	-	-
Contraband detection and intelligence solution	-	610	-	-	-
Emergency Services Agency critical ICT investment	-	297	-	-	-
More ACT Fire & Rescue Staff and Construction of Acton Station	-	6,653	29,423	7,983	1,127
<b>2020-21 Budget Technical Adjustments</b>					
Revised Indexation Parameters	-	-	-	-	43
Rapid rollout of 'screwdriver ready' minor capital works projects	1,765	1,400	-	-	-
<b>Revised Funding Profile</b>					
ACT Corrective Services — Information Management	-153	-1,147	1,300	-	-
ACT Legislation Register Replacement	-406	329	77	-	-

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
Alexander Maconochie Centre Detainee industries and activities enforcement project	-116	116	-	-	-
Better Government — Human Rights Commission digital capability	-213	178	35	-	-
Better Government — New Jury Management System	-499	349	150	-	-
Better Infrastructure Fund	-449	449	-	-	-
Better support for families and inclusion — More resources for the Director of Public Prosecutions	58	-58	-	-	-
Better support when it matters — Integrating the Winnunga Model of care and enhancing health services in the Alexander Maconochie Centre	644	-644	-	-	-
Better support when it matters — More frontline firefighters — Second crew at Ainslie Station	-270	70	200	-	-
Better support when it matters — More paramedics	-32	32	-	-	-
Better supporting vulnerable witnesses	-80	80	-	-	-
Boosting equipment for the ACT Emergency Services Agency	644	-1,430	786	-	-
Contraband detection and intelligence solution	-	-404	404	-	-
Courts Public Private Partnership	-1,875	1,175	700	-	-
Creating a Reintegration Centre to support pathways out of the justice system	-1,279	-26,788	28,067	-	-
Digital Canberra — New digital radio communication system	-38	38	-	-	-
Emergency Services Agency Station Upgrade and Relocation — Aranda station	-177	177	-	-	-
ESA – Station Upgrade and Relocation — Phase 2 Due Diligence	-89	-75	164	-	-
ESA Urban Search and Rescue and Chemical, Biological, Radiological and Nuclear Equipment Replacement	-264	164	100	-	-
ESA Vehicle Replacement Program	-2,827	1,731	4,192	-2,011	-1,085
Introducing a Parole Time Credit Scheme	-217	217	-	-	-
More ACT Fire & Rescue Staff and Construction of Acton Station	-	-500	500	-	-
More services for our suburbs — Enhancing our bushfire preparedness	-127	127	-	-	-
More services for our suburbs — Equipment upgrades for first responders	-473	473	-	-	-
More services for our suburbs — More paramedics and ambulances	-370	370	-	-	-
More services for our suburbs — New aerial pumper for ACT Fire and Rescue	-323	323	-	-	-
More support for families and inclusion — Better resourcing for the Alexander Maconochie Centre	-1,136	247	751	138	-
More support for families and inclusion — Commencing operations of the Drug and Alcohol Court	-610	149	461	-	-
More support for families and inclusion — Design and planning for the Alexander Maconochie Reintegration Centre expansion	-97	97	-	-	-
More support for families and inclusion — Providing safe alternatives to remand	-187	187	-	-	-
New Stations for ACT Ambulance Service and ACT Fire & Rescue	-597	477	120	-	-
Strengthening bushfire preparedness	-129	129	-	-	-
Strengthening Emergency Services — Territory Radio Network Upgrade — Phases 2 and 3	-63	-212	275	-	-
Upgrading ESA communications centre and Non-Emergency Patient Transport facilities	-52	52	-	-	-



	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
Upgrading essential services at the Alexander Maconochie Centre	-1,164	-3,736	3,700	1,200	-
Upgrading the ACT State Emergency Service's Majura Unit facility	-366	-273	639	-	-
<b>Transfer</b>					
Better support when it matters — More paramedics to Emergency Services Agency critical ICT investment and Upgrading ESA communications centre and Non-Emergency Patient Transport facilities	-	-96	-	-	-
Courts Public Private Partnership — to Controlled Recurrent Payments	-	-638	-1,951	-3,076	-2,839
Emergency Services Agency critical ICT investment from ESA Station Upgrade and Relocation — Aranda station, More services for our suburbs — Enhancing our bushfire preparedness, More services for our suburbs — Equipment upgrades for first responders, More services for our suburbs — More paramedics and ambulances and Better support when it matters — More paramedics	-	253	-	-	-
Emergency Services Agency Station Upgrade and Relocation — Aranda station to Emergency Services Agency critical ICT investment and Upgrading ESA communications centre and Non-Emergency Patient Transport facilities	-	-92	-	-	-
Fines Management Scheme Feasibility to Replacement of the Courts and Tribunal ICT Case Management System	100	-	-	-	-
More services for our suburbs — Enhancing our bushfire preparedness to Emergency Services Agency critical ICT investment and Upgrading ESA communications centre and Non-Emergency Patient Transport facilities	-	-22	-	-	-
More services for our suburbs — Equipment upgrades for first responders to Emergency Services Agency critical ICT investment and Upgrading ESA communications centre and Non-Emergency Patient Transport facilities	-	-254	-	-	-
More services for our suburbs — Keeping Canberrans safe in public places — from Controlled to Territorial	-90	-60	-	-	-
More services for our suburbs — More paramedics and ambulances to Emergency Services Agency critical ICT investment and Upgrading ESA communications centre and Non-Emergency Patient Transport facilities	-	-106	-	-	-
Natural Disaster Resilience Program to Upgrading the ACT State Emergency Service's Majura Unit facility	350	-	-	-	-
Upgrading ESA communications centre and Non-Emergency Patient Transport facilities from ESA Station Upgrade and Relocation — Aranda station, More services for our suburbs — Enhancing our bushfire preparedness, More services for our suburbs — Equipment upgrades for first responders, More services for our suburbs — More paramedics and ambulances and Better support when it matters — More paramedics	-	317	-	-	-
Undrawn Funds — Rapid rollout of 'screwdriver ready' minor capital works projects	-1,765	-	-	-	-
Savings — Better support when it matters — Drug and Alcohol Court Establishment	-34	-	-	-	-
<b>2020-21 Budget</b>	<b>23,189</b>	<b>30,979</b>	<b>89,094</b>	<b>14,014</b>	<b>7,026</b>

**Table 27: Changes to appropriation – Capital Injections, Territorial**

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
<b>2019-20 Budget</b>	<b>3,257</b>	<b>4,663</b>	<b>4,271</b>	<b>531</b>	<b>531</b>
<b>FMA Section 16B Rollovers from 2018-19</b>					
Better support when it matters — Enhanced security for ACT Policing	29	-	-	-	-
Better Infrastructure Fund — Territorial	239	-	-	-	-
More services for our suburbs — Keeping Canberrans safe in public place	247	-	-	-	-
<b>2020-21 Budget Policy Decisions</b>					
Relocating ACT Policing's Traffic Operations Centre	-	NFP	NFP	NFP	NFP
<b>2020-21 Budget Technical Adjustments</b>					
Revised Indexation Parameters	-	-	-	-	7
Cessation — Delivering better facilities for ACT Policing	-	-	-	-	-225
Rapid rollout of 'screwdriver ready' minor capital works projects	370	-	-	-	-
<b>Revised Funding Profile</b>					
Better Infrastructure Fund — Territorial	-184	184	-	-	-
Better support when it matters — Enhanced security for ACT Policing	-382	382	-	-	-
Boosting police for a growing city	-35	35	-	-	-
Delivering better facilities for ACT Policing	-563	-1,437	2,000	-	-
More services for our suburbs — Keeping Canberrans safe in public places	-150	150	-	-	-
Upgrading ACT Policing facilities	-518	518	-	-	-
Transfer — More services for our suburbs — Keeping Canberrans safe in public places — from Controlled to Territorial	90	60	-	-	-
Undrawn Funds — Rapid rollout of 'screwdriver ready' minor capital works projects	-370	-	-	-	-
<b>2020-21 Budget</b>	<b>2,030</b>	<b>6,938</b>	<b>8,771</b>	<b>531</b>	<b>313</b>

## Summary of 2020-21 Infrastructure Program

**Table 28: 2020-21 Justice and Community Safety Directorate Infrastructure Program**

Project	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	Four Year Investment \$'000	Physical Completion Date
<b>CAPITAL WORKS PROGRAM</b>						
<b>New Work</b>						
AMC Reintegration Centre — Soil rectification contingency	1,754	3,870	-	-	5,624	Jun-22
Contraband detection and intelligence solution	206	404	-	-	610	Sep-21
Emergency Services Agency critical ICT investment	550	-	-	-	550	Jun-21
More ACT Fire & Rescue Staff and Construction of Acton Station	6,153	29,923	7,983	1,127	45,186	Jun-24
Rapid rollout of 'screwdriver ready' minor capital works projects	1,400	-	-	-	1,400	Dec-20
Relocating ACT Policing's Traffic Operations Centre	NFP	NFP	NFP	NFP	NFP	Dec-21
Strategic accommodation study for Policing	687	-	-	-	687	Jun-21
<b>Total New Work</b>	<b>13,133</b>	<b>36,697</b>	<b>7,983</b>	<b>1,127</b>	<b>58,940</b>	
<b>Work In Progress</b>						
ACT Corrective Services — Information management	1,828	1,300	-	-	3,128	Oct-21
ACT Legislation Register Replacement	329	77	-	-	406	Aug-21
Alexander Maconochie Centre Detainee industries and activities enforcement project	116	-	-	-	116	Jun-20
Better Government — Human Rights Commission digital capability	218	35	-	-	253	Jun-20
Better Government — New Jury Management System	349	150	-	-	499	Jun-22
Better support for families and inclusion — More resources for the Director of Public Prosecutions	242	-	-	-	242	Dec-20
Better support when it matters — Enhanced security for ACT Policing	382	-	-	-	382	Sep-20
Better support when it matters — Integrating the Winnunga Model of Care and Enhancing Health Services in the Alexander Maconochie Centre	356	-	-	-	356	Jun-21
Better support when it matters — More frontline firefighters — Second crew at Ainslie Station	341	200	-	-	541	Jun-22
Better supporting vulnerable witnesses	80	-	-	-	80	Jun-21
Boosting equipment for the ACT Emergency Services Agency	444	786	-	-	1,230	Jun-22
Boosting police for a growing city	35	-	-	-	35	Jun-21
Courts Public Private Partnership	2,884	700	-	-	3,584	Jun-22

Project	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	Four Year Investment \$'000	Physical Completion Date
Creating a Reintegration Centre to support pathways out of the justice system	315	34,142	-	-	34,457	Jun-22
Delivering better facilities for ACT Policing	2,641	5,979	225	-	8,845	Jun-23
Digital Canberra — New digital radio communication system	38	-	-	-	38	Mar-20
Emergency Services Agency (ESA) Station Upgrade and Relocation — Aranda station	85	-	-	-	85	Mar-20
ESA — Station Relocation and Upgrade — Phase 2 Due Diligence	289	164	-	-	453	Jun-22
ESA Urban Search and Rescue and Chemical, Biological, Radiological and Nuclear Equipment Replacement	275	211	111	111	708	ongoing
ESA Vehicle Replacement Program	2,626	6,203	-	926	9,755	ongoing
Gungahlin Joint Emergency Services Centre — Future Use Study	30	-	-	-	30	Jun-21
Introducing a Parole Time Credit Scheme	217	-	-	-	217	Aug-20
More services for our suburbs — Enhancing Our Bushfire Preparedness	105	-	-	-	105	Jun-21
More services for our suburbs — Equipment upgrades for first responders	219	-	-	-	219	Jun-20
More services for our suburbs — Keeping Canberrans safe in public places	210	-	-	-	210	Jun-21
More services for our suburbs — More paramedics and ambulances	264	-	-	-	264	Aug-20
More services for our suburbs — New aerial pumper for ACT Fire and Rescue	323	-	-	-	323	Jun-21
More support for families and inclusion — Better resourcing for the Alexander Maconochie Centre	1,177	751	138	-	2,066	Dec-22
More support for families and inclusion — Commencing operations of the Drug and Alcohol Court	149	461	-	-	610	Oct-21
More support for families and inclusion — Design and planning for the Alexander Maconochie Reintegration Centre expansion	97	-	-	-	97	Jun-21
More support for families and inclusion — Providing safe alternatives to remand	187	-	-	-	187	Jun-21
New stations for ACT Ambulance Service and ACT Fire & Rescue	477	120	-	-	597	Jun-22
Strengthening bushfire preparedness	129	-	-	-	129	Jun-21
Strengthening Emergency Services — Territory Radio Network upgrade — Phases 2 and 3	388	275	-	-	663	Mar-22
Upgrading ACT Policing facilities	818	-	-	-	818	Jun-21
Upgrading ESA Communications centre and Non-Emergency Patient Transport Facilities	369	-	-	-	369	Jun-20
Upgrading essential services at the Alexander Maconochie Centre	604	4,403	1,200	-	6,207	Dec-22

<b>Project</b>	<b>2020-21 \$'000</b>	<b>2021-22 \$'000</b>	<b>2022-23 \$'000</b>	<b>2023-24 \$'000</b>	<b>Four Year Investment \$'000</b>	<b>Physical Completion Date</b>
Upgrading the ACT State Emergency Service's Majura Unit facility	973	639	-	-	1,612	Jun-22
<b>Total Work in Progress</b>	<b>20,609</b>	<b>56,596</b>	<b>1,674</b>	<b>1,037</b>	<b>79,916</b>	
<b>Better Infrastructure Fund</b>						
Directorate	2,070	1,662	1,746	1,789	7,267	Jun-21
Territorial	469	292	306	313	1,380	Jun-21
<b>Total Better Infrastructure Fund</b>	<b>2,539</b>	<b>1,954</b>	<b>2,052</b>	<b>2,102</b>	<b>8,647</b>	
<b>Total Infrastructure Program</b>	<b>36,281</b>	<b>95,247</b>	<b>11,709</b>	<b>4,266</b>	<b>147,503</b>	
<b>Public Private Partnership</b>						
Courts PPP	2,417	2,618	2,836	3,073	10,944	

# Financial Statements

**Table 29: Justice and Community Safety Directorate: Operating Statement**

2019-20 Budget	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
<b>Income</b>						
<b>Revenue</b>						
340,481	346,923	359,022	3	359,972	366,268	375,645
16,725	25,606	19,927	-22	17,545	18,025	18,522
413	5,463	4,677	-14	4,627	4,733	4,840
12,878	13,954	15,765	13	11,792	12,139	12,503
<b>370,497</b>	<b>391,946</b>	<b>399,391</b>	<b>2</b>	<b>393,936</b>	<b>401,165</b>	<b>411,510</b>
<b>Gains</b>						
0	148	0	-100	0	0	0
<b>0</b>	<b>148</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>370,497</b>	<b>392,094</b>	<b>399,391</b>	<b>2</b>	<b>393,936</b>	<b>401,165</b>	<b>411,510</b>
<b>Expenses</b>						
217,098	239,485	234,902	-2	233,597	237,266	244,082
32,969	32,503	34,715	7	34,304	35,545	36,022
95,036	107,210	106,410	-1	105,484	107,388	110,547
39,385	29,007	29,057	..	36,247	36,787	40,203
7,133	4,256	10,429	145	7,860	8,550	8,737
13,478	11,192	12,588	12	12,186	11,968	11,732
2,428	1,878	2,600	38	2,458	2,462	2,466
<b>407,527</b>	<b>425,531</b>	<b>430,701</b>	<b>1</b>	<b>432,136</b>	<b>439,966</b>	<b>453,789</b>
<b>-37,030</b>	<b>-33,437</b>	<b>-31,310</b>	<b>6</b>	<b>-38,200</b>	<b>-38,801</b>	<b>-42,279</b>
<b>Other Comprehensive Income</b>						
0	-219	0	100	-600	-8,000	-13,550
<b>0</b>	<b>-219</b>	<b>0</b>	<b>100</b>	<b>-600</b>	<b>-8,000</b>	<b>-13,550</b>
<b>-37,030</b>	<b>-33,656</b>	<b>-31,310</b>	<b>7</b>	<b>-38,800</b>	<b>-46,801</b>	<b>-55,829</b>

**Note(s):**

1. Since publication of the 2019-20 Budget Statements, JACS has adopted Australian Accounting Standards AASB 15, 'Revenue from Contracts with Customers', and AASB 1058, 'Income of Not-for-Profit Entities', from 1 July 2019. This has resulted in:
  - a. the renaming of 'User Charges' to 'Sales of Goods and Services from Contracts with Customers'; and
  - b. the reclassification of some revenue items from 'Resources Received Free of Charge' and 'Other Gains' to 'Grants and Contributions' and 'Gains from Disposal of Assets'.

**Table 30: Justice and Community Safety Directorate: Balance Sheet**

Budget at 30/6/20 \$'000		2019-20 Audited Outcome \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000
<b>Current Assets</b>							
8,322	Cash and Cash Equivalents	19,262	10,887	-43	10,706	10,525	10,344
14,299	Receivables	13,912	12,948	-7	11,985	11,022	10,059
1,933	Other Assets	4,000	4,001	..	4,001	4,001	4,001
<b>24,554</b>	<b>Total Current Assets</b>	<b>37,174</b>	<b>27,836</b>	<b>-25</b>	<b>26,692</b>	<b>25,548</b>	<b>24,404</b>
<b>Non Current Assets</b>							
530,142	Property, Plant and Equipment	533,502	545,110	2	596,936	575,229	534,356
30,780	Intangible Assets	9,174	9,774	7	10,092	7,499	4,285
27,459	Capital Works in Progress	27,935	10,366	-63	7,810	1,274	975
<b>588,381</b>	<b>Total Non Current Assets</b>	<b>570,611</b>	<b>565,250</b>	<b>-1</b>	<b>614,838</b>	<b>584,002</b>	<b>539,616</b>
<b>612,935</b>	<b>TOTAL ASSETS</b>	<b>607,785</b>	<b>593,086</b>	<b>-2</b>	<b>641,530</b>	<b>609,550</b>	<b>564,020</b>
<b>Current Liabilities</b>							
6,074	Payables	12,203	8,092	-34	6,343	6,265	8,095
8,261	Lease Liabilities	3,346	3,548	6	3,598	3,499	3,368
85,089	Employee Benefits	101,435	94,322	-7	95,545	96,573	97,834
614	Other Provisions	1,037	700	-32	290	200	100
870	Contract Liabilities	1,648	1,495	-9	1,495	1,495	1,495
<b>100,908</b>	<b>Total Current Liabilities</b>	<b>119,669</b>	<b>108,157</b>	<b>-10</b>	<b>107,271</b>	<b>108,032</b>	<b>110,892</b>
<b>Non Current Liabilities</b>							
177,161	Lease Liabilities	154,734	152,115	-2	151,368	152,631	154,338
1,335	Employee Benefits	3,826	3,590	-6	3,372	3,154	2,936
2,300	Other Provisions	2,615	2,614	..	2,615	1,616	540
<b>180,796</b>	<b>Non-Current Liabilities</b>	<b>161,175</b>	<b>158,319</b>	<b>-2</b>	<b>157,355</b>	<b>157,401</b>	<b>157,814</b>
<b>281,704</b>	<b>TOTAL LIABILITIES</b>	<b>280,844</b>	<b>266,476</b>	<b>-5</b>	<b>264,626</b>	<b>265,433</b>	<b>268,706</b>
<b>331,231</b>	<b>NET ASSETS</b>	<b>326,941</b>	<b>326,610</b>	<b>..</b>	<b>376,904</b>	<b>344,117</b>	<b>295,314</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
267,528	Accumulated Funds	261,745	261,414	..	312,308	287,521	252,268
63,703	Asset Revaluation Surplus	65,196	65,196	-	64,596	56,596	43,046
<b>331,231</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>326,941</b>	<b>326,610</b>	<b>..</b>	<b>376,904</b>	<b>344,117</b>	<b>295,314</b>

**Note(s):**

1. Since publication of the 2019 20 Budget Statements, JACS has adopted Australian Accounting Standards AASB 15, 'Revenue from Contracts with Customers', and AASB 1058, 'Income of Not for Profit Entities', from 1 July 2019. This has resulted in reclassifying 'Other Liabilities' to 'Contract Liabilities'.

**Table 31: Justice and Community Safety Directorate: Statement of Changes in Equity**

<b>Budget at 30/6/20 \$'000</b>		<b>2019-20 Audited Outcome \$'000</b>	<b>Budget at 30/6/21 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/22 \$'000</b>	<b>Estimate at 30/6/23 \$'000</b>	<b>Estimate at 30/6/24 \$'000</b>
	<b>Opening Equity</b>						
270,753	Opening Accumulated Funds	271,993	261,745	-4	261,414	312,308	287,521
63,703	Opening Asset Revaluation Reserve	65,415	65,196	..	65,196	64,596	56,596
<b>334,456</b>	<b>Balance at the Start of the Reporting Period</b>	<b>337,408</b>	<b>326,941</b>	<b>-3</b>	<b>326,610</b>	<b>376,904</b>	<b>344,117</b>
	<b>Comprehensive Income</b>						
-37,030	Operating Result - Including Economic Flows	-33,437	-31,310	6	-38,200	-38,801	-42,279
0	Inc/Dec in Asset Revaluation Reserve Surpluses	-219	0	100	-600	-8,000	-13,550
<b>-37,030</b>	<b>Total Comprehensive Income</b>	<b>-33,656</b>	<b>-31,310</b>	<b>7</b>	<b>-38,800</b>	<b>-46,801</b>	<b>-55,829</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>						
33,805	Capital Injections	23,189	30,979	34	89,094	14,014	7,026
<b>33,805</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>23,189</b>	<b>30,979</b>	<b>34</b>	<b>89,094</b>	<b>14,014</b>	<b>7,026</b>
	<b>Closing Equity</b>						
267,528	Closing Accumulated Funds	261,745	261,414	..	312,308	287,521	252,268
63,703	Closing Asset Revaluation Reserve	65,196	65,196	-	64,596	56,596	43,046
<b>331,231</b>	<b>Balance at the end of the Reporting Period</b>	<b>326,941</b>	<b>326,610</b>	<b>..</b>	<b>376,904</b>	<b>344,117</b>	<b>295,314</b>



**Table 32: Justice and Community Safety Directorate: Cash Flow Statement**

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
340,481	Controlled Recurrent Payments	346,923	359,022	3	359,972	366,268	375,645
15,193	Sale of Goods and Services from Contracts with Customers	21,040	18,320	-13	15,938	16,418	16,915
0	Grants and Contributions	378	0	-100	0	0	0
26,959	Other	31,179	34,278	10	30,391	30,827	31,280
<b>382,633</b>	<b>Operating Receipts</b>	<b>399,520</b>	<b>411,620</b>	<b>3</b>	<b>406,301</b>	<b>413,513</b>	<b>423,840</b>
<b>Payments</b>							
215,148	Employee	226,104	240,907	7	231,696	235,304	242,058
32,971	Superannuation	31,510	35,417	12	34,303	35,544	36,021
94,665	Supplies and Services	98,558	107,522	9	103,579	105,466	108,607
7,133	Grants and Purchased Services	4,256	10,429	145	7,860	8,550	8,737
13,569	Interest Expenses	11,208	12,817	14	12,415	12,197	11,961
15,571	Other	15,324	15,666	2	15,524	15,528	15,532
<b>379,057</b>	<b>Operating Payments</b>	<b>386,960</b>	<b>422,758</b>	<b>9</b>	<b>405,377</b>	<b>412,589</b>	<b>422,916</b>
<b>3,576</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>12,560</b>	<b>-11,138</b>	<b>-189</b>	<b>924</b>	<b>924</b>	<b>924</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
0	Proceeds from Sale of Property, Plant and Equipment	430	0	-100	0	0	0
<b>0</b>	<b>Investing Receipts</b>	<b>430</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>							
26,236	Purchase of Property, Plant and Equipment	22,754	24,203	6	86,437	14,268	7,418
7,569	Purchase of Land and Intangibles	311	3,612	#	3,362	451	313
<b>33,805</b>	<b>Investing Payments</b>	<b>23,065</b>	<b>27,815</b>	<b>21</b>	<b>89,799</b>	<b>14,719</b>	<b>7,731</b>
<b>-33,805</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-22,635</b>	<b>-27,815</b>	<b>-23</b>	<b>-89,799</b>	<b>-14,719</b>	<b>-7,731</b>

**Table 32: Justice and Community Safety Directorate: Cash Flow Statement (continued)**

<b>2019-20 Budget</b>		<b>2019-20 Audited Outcome</b>	<b>2020-21 Budget</b>	<b>Var %</b>	<b>2021-22 Estimate</b>	<b>2022-23 Estimate</b>	<b>2023-24 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
33,805	Capital Injections	23,189	30,979	34	89,094	14,014	7,026
<b>33,805</b>	<b>Financing Receipts</b>	<b>23,189</b>	<b>30,979</b>	<b>34</b>	<b>89,094</b>	<b>14,014</b>	<b>7,026</b>
<b>Payments</b>							
4,731	Repayment of Lease Liabilities - Principal	5,877	400	-93	400	400	400
<b>4,731</b>	<b>Financing Payments</b>	<b>5,877</b>	<b>400</b>	<b>-93</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>29,074</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>17,312</b>	<b>30,579</b>	<b>77</b>	<b>88,694</b>	<b>13,614</b>	<b>6,626</b>
<b>-1,155</b>	<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>7,237</b>	<b>-8,374</b>	<b>-216</b>	<b>-181</b>	<b>-181</b>	<b>-181</b>
<b>9,477</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>12,025</b>	<b>19,261</b>	<b>60</b>	<b>10,887</b>	<b>10,706</b>	<b>10,525</b>
<b>8,322</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>19,262</b>	<b>10,887</b>	<b>-43</b>	<b>10,706</b>	<b>10,525</b>	<b>10,344</b>

**Note(s):**

1. Since publication of the 2019-20 Budget Statements, JACS has adopted Australian Accounting Standards AASB 15, 'Revenue from Contracts with Customers', and AASB 1058, 'Income of Not-for-Profit Entities', from 1 July 2019. This has resulted in:
  - a. the renaming of 'User Charges' to 'Sales of Goods and Services from Contracts with Customers'; and
  - b. the reclassification of some revenue items from 'Resources Received Free of Charge' and 'Other Gains' to 'Grants and Contributions' and 'Gains from Disposal of Assets'.

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### **Operating Statement**

- Controlled recurrent payments:

The increase of \$12.099 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to new 2020-21 initiatives (\$14.237 million), Commonwealth Grants (\$6.320 million), net rollovers of projects (\$2.861 million), impact of 2019-20 Budget review initiatives (\$1.094 million) and the transfer of capital funding to recurrent for Courts Public Private Partnership (PPP) (\$0.638 million), partially offset by the transfer of the transport regulation and safety policy function from the Justice and Community Safety (JACS) Directorate to Transport Canberra and City Services (TCCS) Directorate (\$3.608 million), Shared Services changed funding model (\$3.523 million), savings relating to Workers' compensation premium adjustment, COVID-19 Public Health Response and the Office of the Coordinator General for the Whole of Government (Non-Health Response to COVID-19) (\$3.343 million), revised superannuation and indexation parameters (\$1.954 million) and the transfer of More support for families and inclusion – Drug and Alcohol Court to Canberra Health Services (CHS) (\$0.442 million).

- Sale of Goods and Services from Contracts with Customers:

Since publication of the 2019-20 Budget Statements, JACS has adopted Australian Accounting Standard AASB 15, 'Revenue from Contracts with Customers' which has resulted in renaming 'User Charges' to 'Sales of Goods and Services from Contracts with Customers'. The significant variances are explained below:

- the increase of \$8.881 million in the 2019-20 audited outcome from the 2019-20 budget is mainly due to higher Helicopter charges (\$4.7 million) associated with 2019-20 bushfire emergency incident responses and higher client funded legal services by the ACT Government Solicitor's Office in 2019-20; and
- the decrease of \$5.679 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to higher revenue in 2019-20 relating to Helicopter charges (\$4.7 million) associated with 2019-20 bushfires emergency incident responses and other adjustments.

- Grants and Contributions:

Since publication of the 2019-20 Budget Statements, JACS has adopted Australian Accounting Standard AASB 1058, 'Income of Not-for-Profit Entities' which has resulted in the reclassification of some revenue items from 'Resources Received Free of Charge' and 'Other Gains' to 'Grants and Contributions' and 'Gains from Disposal of Assets'. The significant variances are explained below:

- the increase of \$5.050 million in the 2019-20 audited outcome from the 2019-20 budget is mainly due to the change of funding arrangement relating to the Chief Minister, Treasury and Economic Development Directorate

(CMTEDD) receiving direct government funding for the provision of Shared Services Finance and Human Resources services in 2019-20 with the Directorate receiving these services as Resources Received Free of Charge (\$4.001 million), and a one-off contribution of land and building in Hackett in 2019-20 from the CMTEDD and TCCS, to be used for the upgrade of the ACT State Emergency Services Majura facility (\$0.452 million); and

- the decrease of \$0.786 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to the one-off contribution of land and building in Hackett in 2019-20 from the CMTEDD and TCCS, to be used for the upgrade of the ACT State Emergency Services Majura facility (\$0.452 million) and other adjustments.
- Other revenue: the increase of \$1.811 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to the recoveries for workers on short-term contracts under the Jobs for Canberrans Fund (\$0.726 million) and higher revenue recoveries in the Emergency Services Agency (ESA) (\$0.716 million).
- Employee expenses:
  - the increase of \$22.387 million in the 2019-20 audited outcome from the 2019-20 budget is primarily due to wage increases, additional staffing and higher overtime and allowance payments associated with the 2019-20 bushfire emergency incident responses; and
  - the decrease of \$4.583 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to the higher expenses in 2019-20 relating to wage increases, additional staffing and higher overtime and allowance payments associated with the 2019-20 bushfire emergency incident responses (\$22.386 million), savings relating to Workers' Compensation Premium Adjustment (2.581 million) and the transfer of the transport regulation and safety policy function to TCCS (\$1.5 million), partially offset by new initiatives (\$10.696 million), the increase in estimates mainly relating to high demand for legal services and other activities (\$6.061 million), net impact from previous years initiatives (\$3.679 million) and other adjustments.
- Supplies and services: the increase of \$12.174 million in the 2019-20 audited outcome from the 2019-20 budget is mainly due to increase in various operating expenses associated with 2019-20 bushfire emergency incident responses.
- Depreciation and Amortisation:
  - the decrease of \$10.378 million in the 2019-20 audited outcome from the 2019-20 budget is mainly due to the rollovers of capital works projects to 2020-21 and delay in the construction of the new ACT Courts Facilities through a Public Private Partnership (PPP) contract (where Stage 2 was completed in early 2020).

- Grants and purchased services:
  - the decrease of \$2.877 million in the 2019-20 audited outcome from the 2019-20 budget is mainly due to the rollovers of the Justice Housing Program initiatives to 2020-21;
  - the increase of \$6.173 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to the National Legal Assistance Partnership and other Commonwealth Grants (\$4.592 million), Disaster Risk Reduction Commonwealth Grants (\$2.088 million) and rollovers of Commonwealth Grants to 2020-21 (\$0.332 million), partially offset by reclassification of expenses to Supplies and Services for Justice Housing Program (\$1.080 million).
- Borrowing costs:
  - the decrease of \$2.286 million in the 2019-20 audited outcome from the 2019-20 budget is mainly due to the delay in completion of ACT Courts Facilities PPP; and
  - the increase of \$1.396 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to the full year interest repayments for the ACT Courts Facilities PPP compared to 2019-20 which was part year impact only (due to Stage 2 being completed in early 2020).
- Other expenses: the decrease of \$0.550 million in the 2019-20 audited outcome from the 2019-20 budget and similar increase of \$0.722 million in the 2020-21 budget is mainly due to the lower impaired receivables associated with Ambulance Transport Services in 2019-20.

### ***Balance Sheet***

- Cash and Cash Equivalents: the increase of \$10.940 million in the 2019-20 audited outcome from the 2019-20 budget and the decrease of \$8.375 million in the 2020-21 budget from the 2019-20 audited outcome are mainly due higher cash holdings in 2019-20 to meet outstanding commitments as at 30 June 2020.
- Other Assets: the increase of \$2.067 million in the 2019-20 audited outcome from the 2019-20 budget is mainly due to higher Emergency Services Agency related stock items such as uniforms, medical supplies and fire and rescue consumables in 2019-20.
- Property, Plant and Equipment: the increase of \$11.608 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to new initiatives and rollovers of capital projects.
- Intangible Assets: the decrease of \$21.606 million in the 2019-20 audited outcome from the 2019-20 budget is mainly due to realignment of the budget estimates closer to the actual asset profile.
- Capital Works in Progress: the decrease of \$17.569 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to capital projects rollovers.

- Payables:
  - the increase of \$6.129 million in the 2019-20 audited outcome from the 2019-20 budget is mainly due to the higher accrued expenses associated with ACT Courts Facilities PPP (\$3.810 million) and operating expenses relating to the 2019-20 bushfire emergency incident responses (\$2.100 million); and
  - the decrease of \$4.111 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to higher accrued expenses in 2019-20 associated with ACT Courts Facilities PPP and operating expenses relating to the 2019-20 bushfire emergency incident responses.
- Current and Non Current Lease Liabilities:
  - the decrease of \$27.342 million in the 2019-20 audited outcome from the 2019-20 budget is mainly due to the 2019-20 Budget including the impact of expected accommodation lease liability which was subsequently recognised by the Chief Minister, Treasury and Economic Development Directorate (ACT Property Group) as a result of whole of Government Policy; and
  - the decrease of \$2.417 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to the repayment of PPP liabilities.
- Current and Non Current Employee Benefits:
  - the increase of \$18.837 million in the 2019-20 audited outcome from the 2019-20 budget is mainly due to higher annual leave provision primarily driven by increased staffing level resulting in higher leave entitlements and the impact of wages increases; and
  - the decrease of \$7.349 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to adjustments relating to backpay of employee benefits.
- Current and Non Current Other Provisions: the increase of \$0.738 million the 2019-20 audited outcome from the 2019-20 budget is mainly due to the increases in provisions relating to make good of the Directorate's leased accommodation, removal and minor remediation associated with decommissioned fuel tanks and per- and polyfluoroalkyl substances (PFAS).

### ***Statement of Changes in Equity***

- Capital injections:
  - the decrease of \$10.616 million in the 2019-20 audited outcome from the 2019-20 budget is mainly due to rollovers of capital projects to future years; and
  - the increase of \$7.790 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to new capital initiatives.

### ***Cash Flow Statement***

Variations in the Statement are explained in the notes above.

**Table 33: Justice and Community Safety Directorate: Statement of Income and Expenses on behalf of the Territory**

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
<b>Revenue</b>							
189,329	Payment for Expenses on Behalf of the Territory	190,873	204,832	7	204,013	204,516	204,644
6,249	Taxes, Licences, Fees and Fines	5,963	6,526	9	6,689	6,681	6,889
2,682	Other Revenue	3,323	2,668	-20	2,667	2,673	2,753
<b>198,260</b>	<b>Total Revenue</b>	<b>200,159</b>	<b>214,026</b>	<b>7</b>	<b>213,369</b>	<b>213,870</b>	<b>214,286</b>
<b>198,260</b>	<b>Total Income</b>	<b>200,159</b>	<b>214,026</b>	<b>7</b>	<b>213,369</b>	<b>213,870</b>	<b>214,286</b>
<b>Expenses</b>							
1,600	Employee Expenses	1,586	1,621	2	1,642	1,663	1,685
179,025	Supplies and Services	178,887	190,664	7	193,497	194,981	195,008
3,122	Depreciation and Amortisation	3,147	3,162	..	3,610	3,969	3,532
8,696	Grants and Purchased Services	10,935	12,543	15	8,870	7,868	7,947
514	Other Expenses	377	518	37	518	518	518
8,425	Transfer Expenses	8,393	8,680	3	8,842	8,840	9,128
<b>201,382</b>	<b>Total Expenses</b>	<b>203,325</b>	<b>217,188</b>	<b>7</b>	<b>216,979</b>	<b>217,839</b>	<b>217,818</b>
<b>-3,122</b>	<b>Operating Result</b>	<b>-3,166</b>	<b>-3,162</b>	<b>..</b>	<b>-3,610</b>	<b>-3,969</b>	<b>-3,532</b>
<b>-3,122</b>	<b>Total Comprehensive Income</b>	<b>-3,166</b>	<b>-3,162</b>	<b>..</b>	<b>-3,610</b>	<b>-3,969</b>	<b>-3,532</b>

**Table 34: Justice and Community Safety Directorate: Statement of Assets and Liabilities on behalf of the Territory**

Budget at 30/6/20 \$'000		2019-20 Audited Outcome \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000
<b>Current Assets</b>							
411	Cash and Cash Equivalents	699	699	-	699	699	699
4,702	Receivables	4,931	4,931	-	4,931	4,931	4,931
<b>5,454</b>	<b>Total Current Assets</b>	<b>5,630</b>	<b>5,630</b>	<b>-</b>	<b>5,630</b>	<b>5,630</b>	<b>5,630</b>
<b>Non Current Assets</b>							
78,300	Property, Plant and Equipment	74,110	74,189	..	80,901	76,631	72,580
341	Capital Works in Progress	3,200	6,898	-116	5,347	6,179	7,011
<b>78,300</b>	<b>Total Non Current Assets</b>	<b>77,310</b>	<b>81,087</b>	<b>-5</b>	<b>86,248</b>	<b>82,810</b>	<b>79,591</b>
<b>83,754</b>	<b>TOTAL ASSETS</b>	<b>82,940</b>	<b>86,717</b>	<b>-5</b>	<b>91,878</b>	<b>88,440</b>	<b>85,221</b>
<b>Current Liabilities</b>							
4,278	Payables	5,379	5,379	-	5,379	5,379	5,379
0	Interest-Bearing Liabilities	54	54	-	54	54	54
10	Employee Benefits	21	20	-5	20	20	20
306	Other Provisions	175	175	-	175	175	175
<b>4,594</b>	<b>Total Current Liabilities</b>	<b>5,629</b>	<b>5,628</b>	<b>..</b>	<b>5,628</b>	<b>5,628</b>	<b>5,628</b>
<b>Non Current Liabilities</b>							
0	Interest-Bearing Liabilities	262	261	..	261	261	261
<b>0</b>	<b>Non-Current Liabilities</b>	<b>262</b>	<b>261</b>	<b>..</b>	<b>261</b>	<b>261</b>	<b>261</b>
<b>4,594</b>	<b>TOTAL LIABILITIES</b>	<b>5,891</b>	<b>5,889</b>	<b>..</b>	<b>5,889</b>	<b>5,889</b>	<b>5,889</b>
<b>79,160</b>	<b>NET ASSETS</b>	<b>77,049</b>	<b>80,828</b>	<b>5</b>	<b>85,989</b>	<b>82,551</b>	<b>79,332</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
48,704	Accumulated Funds	46,592	50,372	8	55,533	52,095	48,876
30,456	Asset Revaluation Surplus	30,457	30,456	..	30,456	30,456	30,456
<b>79,160</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>77,049</b>	<b>80,828</b>	<b>5</b>	<b>85,989</b>	<b>82,551</b>	<b>79,332</b>



**Table 35: Justice and Community Safety Directorate: Statement of Changes in Equity on behalf of the Territory**

Budget at 30/6/20 \$'000		2019-20 Audited Outcome \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000
	<b>Opening Equity</b>						
48,569	Opening Accumulated Funds	47,728	46,592	-2	50,372	55,533	52,095
30,456	Opening Asset Revaluation Reserve	30,457	30,457	-	30,456	30,456	30,456
<b>79,025</b>	<b>Balance at the Start of the Reporting Period</b>	<b>78,185</b>	<b>77,049</b>	<b>-1</b>	<b>80,828</b>	<b>85,989</b>	<b>82,551</b>
	<b>Comprehensive Income</b>						
-3,122	Operating Result - Including Economic Flows	-3,166	-3,162	..	-3,610	-3,969	-3,532
<b>-3,122</b>	<b>Total Comprehensive Income</b>	<b>-3,166</b>	<b>-3,162</b>	<b>..</b>	<b>-3,610</b>	<b>-3,969</b>	<b>-3,532</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>						
3,257	Capital Injections	2,030	6,938	242	8,771	531	313
<b>3,257</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>2,030</b>	<b>6,938</b>	<b>242</b>	<b>8,771</b>	<b>531</b>	<b>313</b>
	<b>Closing Equity</b>						
48,704	Closing Accumulated Funds	46,592	50,372	8	55,533	52,095	48,876
30,456	Closing Asset Revaluation Reserve	30,457	30,456	..	30,456	30,456	30,456
<b>79,160</b>	<b>Balance at the end of the Reporting Period</b>	<b>77,049</b>	<b>80,828</b>	<b>5</b>	<b>85,989</b>	<b>82,551</b>	<b>79,332</b>

**Table 36: Justice and Community Safety Directorate: Cash Flow Statement on behalf of the Territory**

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
189,329	Payment for Expenses on Behalf of the Territory	190,873	204,832	7	204,013	204,516	204,644
6,049	Taxes and Fines	5,418	6,326	17	6,489	6,481	6,689
3,256	Other	3,771	3,242	-14	3,241	3,247	3,327
<b>198,634</b>	<b>Operating Receipts</b>	<b>200,062</b>	<b>214,400</b>	<b>7</b>	<b>213,743</b>	<b>214,244</b>	<b>214,660</b>
<b>Payments</b>							
1,600	Employee	1,576	1,621	3	1,642	1,663	1,685
179,025	Supplies and Services	178,657	190,664	7	193,497	194,981	195,008
8,696	Grants and Purchased Services	10,935	12,543	15	8,870	7,868	7,947
8,739	Transfer of Territory Receipts to the ACT Government	8,340	8,994	8	9,156	9,154	9,442
574	Other	35	578	#	578	578	578
<b>198,634</b>	<b>Operating Payments</b>	<b>199,543</b>	<b>214,400</b>	<b>7</b>	<b>213,743</b>	<b>214,244</b>	<b>214,660</b>
<b>0</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>519</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
3,257	Purchase of Property, Plant and Equipment	2,842	6,938	144	8,771	531	313
<b>3,257</b>	<b>Investing Payments</b>	<b>2,842</b>	<b>6,938</b>	<b>144</b>	<b>8,771</b>	<b>531</b>	<b>313</b>
<b>-3,257</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-2,842</b>	<b>-6,938</b>	<b>-144</b>	<b>-8,771</b>	<b>-531</b>	<b>-313</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
3,257	Capital Injections	2,030	6,938	242	8,771	531	313
0	Proceeds from Borrowings	961	0	-100	0	0	0
<b>3,257</b>	<b>Financing Receipts</b>	<b>2,991</b>	<b>6,938</b>	<b>132</b>	<b>8,771</b>	<b>531</b>	<b>313</b>
0	Repayment of Borrowings	634	0	-100	0	0	0
<b>3,257</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>2,357</b>	<b>6,938</b>	<b>194</b>	<b>8,771</b>	<b>531</b>	<b>313</b>
<b>0</b>	<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>34</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>411</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>665</b>	<b>699</b>	<b>5</b>	<b>699</b>	<b>699</b>	<b>699</b>
<b>411</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>699</b>	<b>699</b>	<b>-</b>	<b>699</b>	<b>699</b>	<b>699</b>

## 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 \$13.959 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to new budget initiatives, net impact of prior years' initiatives and other adjustments.
- Taxes, fees and fines: the increase of \$0.563 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to lower than expected court imposed fines in 2019-20.
- Other revenue: the increase of \$0.641 million in the 2019-20 audited outcome compared to 2019-20 budget and a similar decrease of \$0.656 million in the 2020-21 budget is mainly due to higher insurance recoveries for legal matters in 2019-20.
- Supplies and services: the increase of \$11.777 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to higher payments to the Australian Federal Police relating to additional ACT Policing initiatives.
- Grants and purchased services:
  - the increase of \$2.239 million in 2019-20 audited outcome from 2019-20 budget is mainly due to emergency relief funding provided to clubs under the COVID-19 Economic package.
  - the increase of \$1.608 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to additional funding for continuing the Gaming Machine Authorisation Surrender Incentive.

### ***Statement of Assets and Liabilities on Behalf of the Territory***

- Capital works in progress:
  - the increase of \$2.859 million in the 2019-20 audited outcome from the 2019-20 budget is mainly due to increase in works in progress for ACT Policing facilities.
  - the increase of \$3.698 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to new budget initiative, net capital reprofiling and other adjustments.
- Property, plant and equipment: the decrease of \$4.190 million in the 2019-20 audited outcome from the 2019-20 budget is mainly due to delays in completion of capital projects.
- Payables: the increase of \$1.101 million in the 2019-20 audited outcome compared to the 2019-20 budget is mainly due to the increase in accruals relating to Redress Program and Territorial legal expenses and ACT Policing facilities capital works.

***Statement of Cash Flows on Behalf of the Territory***

Variations in the Statement are explained in the notes above.

**Table 37: Output Class 1: Justice Services Operating Statement**

<b>2019-20 Budget</b>		<b>2019-20 Audited Outcome \$'000</b>	<b>2020-21 Budget</b>	<b>Var %</b>	<b>2021-22 Estimate</b>	<b>2022-23 Estimate</b>	<b>2023-24 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>						
62,339	Controlled Recurrent Payments	63,334	70,231	11	63,620	62,118	63,613
4,637	Sale of Goods and Services from Contracts with Customers	7,916	7,870	-1	4,853	4,984	5,114
0	Grants and Contributions	749	122	-84	73	77	78
2,525	Other Revenue	1,380	2,974	116	1,234	1,268	1,296
<b>69,501</b>	<b>Total Revenue</b>	<b>73,379</b>	<b>81,197</b>	<b>11</b>	<b>69,780</b>	<b>68,447</b>	<b>70,101</b>
	<b>Gains</b>						
0	Gains from Disposal of Assets	10	0	-100	0	0	0
<b>0</b>	<b>Total Gains</b>	<b>10</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>69,501</b>	<b>Total Income</b>	<b>73,389</b>	<b>81,197</b>	<b>11</b>	<b>69,780</b>	<b>68,447</b>	<b>70,101</b>
	<b>Expenses</b>						
41,051	Employee Expenses	46,883	48,837	4	42,595	42,292	42,447
6,190	Superannuation Expenses	6,938	7,419	7	6,836	7,003	6,959
18,242	Supplies and Services	15,477	16,444	6	14,266	13,417	13,651
2,894	Depreciation and Amortisation	2,504	1,778	-29	2,505	2,505	2,505
4,932	Grants and Purchased Services	4,188	10,084	141	6,102	5,810	6,063
15	Borrowing Costs	-2	14	800	14	14	14
58	Other Expenses	9	28	211	11	12	12
<b>73,382</b>	<b>Total Ordinary Expenses</b>	<b>75,997</b>	<b>84,604</b>	<b>11</b>	<b>72,329</b>	<b>71,053</b>	<b>71,651</b>
<b>-3,881</b>	<b>Operating Result</b>	<b>-2,608</b>	<b>-3,407</b>	<b>-31</b>	<b>-2,549</b>	<b>-2,606</b>	<b>-1,550</b>

**Note(s):**

1. Since publication of the 2019-20 Budget Statements, JACS has adopted Australian Accounting Standards AASB 15, 'Revenue from Contracts with Customers', and AASB 1058, 'Income of Not-for-Profit Entities', from 1 July 2019. This has resulted in:
  - a. the renaming of 'User Charges' to 'Sales of Goods and Services from Contracts with Customers'; and
  - b. the reclassification of some revenue items from 'Resources Received Free of Charge' and 'Other Gains' to 'Grants and Contributions' and 'Gains from Disposal of Assets'.

**Table 38: Output Class 2: Corrective Services Operating Statement**

<b>2019-20 Budget</b>		<b>2019-20 Audited Outcome \$'000</b>	<b>2020-21 Budget \$'000</b>	<b>Var %</b>	<b>2021-22 Estimate \$'000</b>	<b>2022-23 Estimate \$'000</b>	<b>2023-24 Estimate \$'000</b>
<b>Revenue</b>							
87,839	Controlled Recurrent Payments	84,935	84,377	-1	86,346	88,734	87,922
0	Sale of Goods and Services from Contracts with Customers	31	0	-100	0	0	0
0	Grants and Contributions	803	384	-52	421	431	440
59	Other Revenue	401	157	-61	65	68	64
<b>87,898</b>	<b>Total Revenue</b>	<b>86,170</b>	<b>84,918</b>	<b>-1</b>	<b>86,832</b>	<b>89,233</b>	<b>88,426</b>
<b>Gains</b>							
0	Gains from Disposal of Assets	11	0	-100	0	0	0
<b>0</b>	<b>Total Gains</b>	<b>11</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>87,898</b>	<b>Total Income</b>	<b>86,181</b>	<b>84,918</b>	<b>-1</b>	<b>86,832</b>	<b>89,233</b>	<b>88,426</b>
<b>Expenses</b>							
55,654	Employee Expenses	54,588	55,639	2	56,775	57,589	57,214
6,436	Superannuation Expenses	6,672	6,388	-4	6,438	6,567	6,485
24,183	Supplies and Services	21,238	22,178	4	22,317	22,926	23,106
10,449	Depreciation and Amortisation	7,155	8,089	13	10,378	10,984	12,716
2,034	Grants and Purchased Services	68	338	397	1,552	2,547	2,591
21	Borrowing Costs	7	28	300	28	28	28
0	Other Expenses	-9	171	#	45	46	47
<b>98,777</b>	<b>Total Ordinary Expenses</b>	<b>89,719</b>	<b>92,831</b>	<b>3</b>	<b>97,533</b>	<b>100,687</b>	<b>102,187</b>
<b>-10,879</b>	<b>Operating Result</b>	<b>-3,538</b>	<b>-7,913</b>	<b>-124</b>	<b>-10,701</b>	<b>-11,454</b>	<b>-13,761</b>

**Note(s):**

1. Since publication of the 2019-20 Budget Statements, JACS has adopted Australian Accounting Standards AASB 15, 'Revenue from Contracts with Customers', and AASB 1058, 'Income of Not-for-Profit Entities', from 1 July 2019. This has resulted in:
  - a. the renaming of 'User Charges' to 'Sales of Goods and Services from Contracts with Customers'; and
  - b. the reclassification of some revenue items from 'Resources Received Free of Charge' and 'Other Gains' to 'Grants and Contributions' and 'Gains from Disposal of Assets'.

**Table 39: Output Class 3: Courts and Tribunal Operating Statement**

<b>2019-20 Budget</b>		<b>2019-20 Audited Outcome</b>	<b>2020-21 Budget</b>	<b>Var %</b>	<b>2021-22 Estimate</b>	<b>2022-23 Estimate</b>	<b>2023-24 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Revenue</b>							
55,406	Controlled Recurrent Payments	54,718	58,221	6	61,391	63,010	62,543
1,013	Sale of Goods and Services from Contracts with Customers	1,027	997	-3	1,062	1,088	1,117
413	Grants and Contributions	617	533	-14	510	515	517
7,938	Other Revenue	7,829	8,983	15	8,015	8,248	8,536
<b>64,770</b>	<b>Total Revenue</b>	<b>64,191</b>	<b>68,734</b>	<b>7</b>	<b>70,978</b>	<b>72,861</b>	<b>72,713</b>
<b>Gains</b>							
0	Gains from Disposal of Assets	8	0	-100	0	0	0
<b>0</b>	<b>Total Gains</b>	<b>8</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>64,770</b>	<b>Total Income</b>	<b>64,199</b>	<b>68,734</b>	<b>7</b>	<b>70,978</b>	<b>72,861</b>	<b>72,713</b>
<b>Expenses</b>							
28,107	Employee Expenses	28,596	29,876	4	29,262	29,621	29,462
3,622	Superannuation Expenses	4,077	4,255	4	3,746	3,904	3,837
21,620	Supplies and Services	15,262	24,007	57	27,551	28,964	29,507
8,095	Depreciation and Amortisation	8,779	8,660	-1	9,215	9,215	9,215
37	Grants and Purchased Services	0	0	-	0	0	0
12,407	Borrowing Costs	11,180	12,468	12	12,066	11,848	11,612
201	Other Expenses	-23	6	126	5	5	5
<b>74,089</b>	<b>Total Ordinary Expenses</b>	<b>67,871</b>	<b>79,272</b>	<b>17</b>	<b>81,845</b>	<b>83,557</b>	<b>83,638</b>
<b>-9,319</b>	<b>Operating Result</b>	<b>-3,672</b>	<b>-10,538</b>	<b>-187</b>	<b>-10,867</b>	<b>-10,696</b>	<b>-10,925</b>

**Note(s):**

1. Since publication of the 2019-20 Budget Statements, JACS has adopted Australian Accounting Standards AASB 15, 'Revenue from Contracts with Customers', and AASB 1058, 'Income of Not-for-Profit Entities', from 1 July 2019. This has resulted in:
  - a. the renaming of 'User Charges' to 'Sales of Goods and Services from Contracts with Customers'; and
  - b. the reclassification of some revenue items from 'Resources Received Free of Charge' and 'Other Gains' to 'Grants and Contributions' and 'Gains from Disposal of Assets'.

**Table 40: Output Class 4: Emergency Services Operating Statement**

<b>2019-20 Budget</b>		<b>2019-20 Audited Outcome</b>	<b>2020-21 Budget</b>	<b>Var %</b>	<b>2021-22 Estimate</b>	<b>2022-23 Estimate</b>	<b>2023-24 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Revenue</b>							
134,897	Controlled Recurrent Payments	143,937	146,193	2	148,615	152,406	161,567
11,075	Sale of Goods and Services from Contracts with Customers	16,632	11,060	-34	11,630	11,953	12,291
0	Grants and Contributions	3,294	3,638	10	3,623	3,710	3,805
2,356	Other Revenue	4,344	3,651	-16	2,478	2,555	2,607
<b>148,328</b>	<b>Total Revenue</b>	<b>168,207</b>	<b>164,542</b>	<b>-2</b>	<b>166,346</b>	<b>170,624</b>	<b>180,270</b>
<b>Gains</b>							
0	Gains from Disposal of Assets	118	0	-100	0	0	0
<b>0</b>	<b>Total Gains</b>	<b>118</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>148,328</b>	<b>Total Income</b>	<b>168,325</b>	<b>164,542</b>	<b>-2</b>	<b>166,346</b>	<b>170,624</b>	<b>180,270</b>
<b>Expenses</b>							
92,286	Employee Expenses	109,418	100,550	-8	104,965	107,764	114,959
16,721	Superannuation Expenses	14,816	16,653	12	17,284	18,071	18,741
30,991	Supplies and Services	55,233	43,781	-21	41,350	42,081	44,283
17,947	Depreciation and Amortisation	10,569	10,530	..	14,149	14,083	15,767
130	Grants and Purchased Services	0	7	#	206	193	83
1,035	Borrowing Costs	6	78	#	78	78	78
2,169	Other Expenses	1,902	2,395	26	2,397	2,399	2,402
<b>161,279</b>	<b>Total Ordinary Expenses</b>	<b>191,944</b>	<b>173,994</b>	<b>-9</b>	<b>180,429</b>	<b>184,669</b>	<b>196,313</b>
<b>-12,951</b>	<b>Operating Result</b>	<b>-23,619</b>	<b>-9,452</b>	<b>60</b>	<b>-14,083</b>	<b>-14,045</b>	<b>-16,043</b>

**Note(s):**

1. Since publication of the 2019-20 Budget Statements, JACS has adopted Australian Accounting Standards AASB 15, 'Revenue from Contracts with Customers', and AASB 1058, 'Income of Not-for-Profit Entities', from 1 July 2019. This has resulted in:
  - a. the renaming of 'User Charges' to 'Sales of Goods and Services from Contracts with Customers'; and
  - b. the reclassification of some revenue items from 'Resources Received Free of Charge' and 'Other Gains' to 'Grants and Contributions' and 'Gains from Disposal of Assets'.



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# LEGAL AID COMMISSION (ACT)

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## 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 2020-21 has been prepared in accordance with Section 61 of the *Financial Management Act 1996*.

The responsible Minister, Mr Shane Rattenbury MLA, was consulted during the preparation of the Statement of Intent.


The Statement of Intent, which focuses on the 2020-21 Budget year, has been developed in the context of a four year forward planning horizon to be incorporated, as far as practicable, into the Legal Aid Commission (ACT) strategic and business planning processes.

The Legal Aid Commission (ACT) 2020-21 Statement of Intent has been agreed between:



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John Boersig  
Chief Executive Officer  
Legal Aid Commission (ACT)



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Andrew Barr MLA  
Treasurer



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Shane Rattenbury MLA  
Attorney-General

# LEGAL AID COMMISSION (ACT)

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## 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 minor legal assistance, advocacy, duty lawyer services, grants of legal assistance, dispute resolution services, community legal education programs and submissions on law reform issues.

Following negotiations between the Territory and Commonwealth Governments an updated National Legal Assistance Partnership (NLAP) 2020-25 came into force. This NLAP 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 is 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 analysis 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 Hospital Health Justice Partnership, 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;
- domestic violence and personal protection;
- mental health;

- victims of crime assistance;
- 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 relates 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:

- 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.

### ***New Initiatives***

#### ***Disability Justice Strategy***

The ACT Government provided funding for a Disability Justice Strategy. The First Action Plan of this Strategy will deliver significant change across the justice system for the betterment of people with disability and improve the efficiency and effectiveness of the justice system.

## 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 at risk of incarceration. In this context the Commission's capacity to respond will be limited by the necessity to meet the cost of legally assisted cases, particularly in large criminal case litigation.

The COVID-19 pandemic has forced a change in the delivery methods of the Legal Aid business. Where possible teleconference or phone communication is being utilised rather than face-to-face meetings. However, given the Legal Aid client base and the demands of the Courts, face-to-face services must continue. The Commission needs to manage this risk while maintaining to deliver the services the community demands. In this context there is an increased pressure on ensuring the Commission has appropriate IT capacity.

Demand on legal aid services is growing, in part as a reflection of the increase in the Territory population but also due to a greater appreciation of the need for legal assistance across the community. In order to support the demands of the Territory's client basis and improving access to services, the Commission must conduct a large number of community legal education activities (seminars, brochures, newsletters, posters etc), provide extended telephone and chat line access, and undertake outreach legal clinics in partnership with health providers, community and university agencies.

The Commission's operational structure and practices must embrace new and innovative modes of service delivery to adequately respond to emerging client needs. Limited public funding can have dire implications for our ability to provide access to justice for an increasingly large number of people unable to afford legal representation.

The Commission's lease on its current premises expires in 18 months. Identifying appropriate accommodation to ensure accessibility and security over the forward years is a key risk for the Commission.

The forecast deficits in 2022-23 and 2023-24 are reducing the level of cash reserves. This will need to be carefully managed to ensure service delivery is met within the confines of funding levels.

## 2020-21 priorities and next three financial years

The Commission's priorities for 2020-21 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;
- improve 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;
- 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 Colleges 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 Court;
- maintain the high level of service on the Legal Aid Helpline and Tenancy Advice Service. The high level of telephone service has increased greatly over the last 2 years and are expected to continue to increase;
- build the capacity of the Commission's IT infrastructure to meet new demand; and
- progress the long-term accommodation requirements of the Commission.

## Estimated employment level and employment profile

**Table 1: Estimated employment level**

	2018-19 Actual Outcome	2019-20 Budget	2019-20 Actual Outcome	2020-21 Budget
<b>Staffing (FTE)</b>	83.6 <sup>1</sup>	88.9	88.2 <sup>1</sup>	98.9

**Note:**

1. The FTE for the 2018-19 Actual Outcome and 2019-20 Actual Outcome is the average for the full year, rather than simply at a point in time.

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 2020-21 budget year is outlined below.

**Table 2: 2020-21 employment profile**

Classification	Male <sup>1</sup>	Female <sup>1</sup>	Total <sup>1</sup>
ASO1	0.0	0.3	<b>0.3</b>
ASO2	4.6	20.5	<b>25.1</b>
ASO3	1.0	4.3	<b>5.3</b>
ASO4	2.0	4.7	<b>6.7</b>
ASO5	0.0	2.0	<b>2.0</b>
ASO6	0.7	1.0	<b>1.7</b>
SOG C	1.0	0.0	<b>1.0</b>
SOG B	1.0	1.0	<b>2.0</b>
SOG A	1.0	0.0	<b>1.0</b>
SOL1	4.2	16.5	<b>20.7</b>
SOL2	4.7	6.2	<b>10.9</b>
SOL3	1.0	6.7	<b>7.7</b>
SOL4	5.0	5.5	<b>10.5</b>
SOL5	1.0	1.0	<b>2.0</b>
Executive	1.0	1.0	<b>2.0</b>
<b>Total</b>	<b>28.2</b>	<b>70.7</b>	<b>98.9</b>

**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.

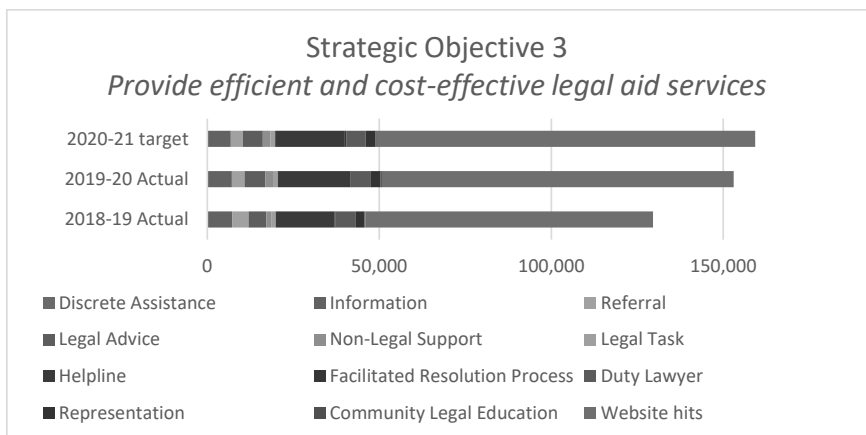
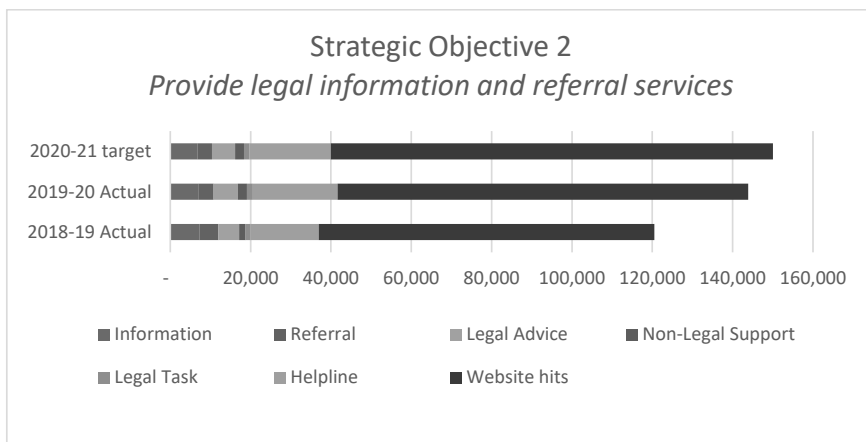
### **Strategic objective 3**

#### ***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: Output Class 1: Legal Aid Services

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
<b>Total Cost</b>	15,894	18,900
<b>Controlled Recurrent Payments</b>	13,032	14,408

**Note:**

1. Total cost includes depreciation and amortisation of \$1.634 million in 2019-20 and \$1.674 million in 2020-21.

#### ***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**

	2019-20 Targets	2019-20 Audited Outcome	2020-21 Targets
a. Number of Discrete Assistance services provided <sup>1</sup>	37,000	41,618	40,000
b. Number of Duty Lawyer services provided <sup>2</sup>	5,800	5,574	5,600
c. Number of Representation services provided <sup>3</sup>	2,500	2,819	2,900
d. Number of Facilitated Resolution Process provided <sup>4</sup>	400	387	400
e. Number of Community Legal Education services provided <sup>5</sup>	320	382	400

**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 website page views. There was also a large increase in the number of website hits during 2019-20 which is expected to continue in 2020-21.
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.
4. This indicator collates the number of specific processes undertaken that are aimed at resolving disputes without going to court.
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

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
<b>2019-20 Budget</b>	13 069	7 713	7 624	7 817	7 817
<b>2<sup>nd</sup> Appropriation</b>					
Disability Justice Strategy	57	118	121	122	124
<b>2020-21 Budget Policy Decisions</b>					
Strengthening legal and court support for vulnerable young people and families affected by domestic and family violence	0	313	321	329	337
Therapeutic Care Court for the ACT Childrens Court	0	81	0	0	0
<b>2020-21 Budget Technical Adjustments</b>					
Family Advocacy and Support Services	0	742	753	0	0
Frozen Appropriation	-37	0	0	0	0
National Legal Assistance Partnership	0	5 199	5 260	5 323	5 391
Revised Indexation Parameters	0	10	37	56	184
Superannuation Expenses (Round Robin)	0	209	254	206	210
Undrawn Funds	-57	0	0	0	0
Workers' Compensation	0	23	38	38	38
<b>2020-21 Budget</b>	<b>13 032</b>	<b>14 408</b>	<b>14 408</b>	<b>13 891</b>	<b>14 101</b>

**Table 6: Changes to appropriation – Capital Injections, Controlled**

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
2019-20 Budget	80	0	0	0	0
2020-21 Budget Policy Decisions	0	0	0	0	0
2020-21 Budget Technical Adjustments	0	0	0	0	0
<b>2020-21 Budget</b>	<b>80</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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 has an audited operating surplus for 2019-20 of \$0.831 million compared to the 2019-20 original budgeted operating deficit of \$0.508 million. The better financial position is due to a large increase in the grant funding provided by the ACT Law Society and additional funding for new projects through the year. Additionally, lower external legal expenses were incurred compared to budget.

The 2020-21 forecast budgeted operating deficit of \$0.094 million reflects higher revenue and expenses.

## Financial statements

Budgeted financial statements for the 2020-21 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

**Table 7: Legal Aid Commission (ACT): Operating Statement**

<b>2019-20 Budget</b>		<b>2019-20 Audited Outcome \$'000</b>	<b>2020-21 Budget</b>	<b>Var %</b>	<b>2021-22 Estimate</b>	<b>2022-23 Estimate</b>	<b>2023-24 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Income</b>							
<b>Revenue</b>							
13 069	Controlled Recurrent Payments	13 032	14 408	11	14 408	13 891	14 101
0	Sales of Goods and Services from Contracts with Customers	1 631	3 330	104	1 030	610	112
0	Grants and Contributions	1 841	967	-47	970	972	977
161	Interest	142	101	-29	131	169	172
1 143	Other Revenue	79	0	-100	0	0	0
900	Grants	0	0	-	0	0	0
197	User Charges	0	0	-	0	0	0
<b>15 470</b>	<b>Total Revenue</b>	<b>16 725</b>	<b>18 806</b>	<b>12</b>	<b>16 539</b>	<b>15 642</b>	<b>15 362</b>
<b>Expenses</b>							
8 484	Employee Expenses	8 433	9 407	12	9 657	9 241	9 077
1 356	Superannuation Expenses	1 432	1 539	7	1 594	1 530	1 571
4 427	Supplies and Services	4 039	6 193	53	4 029	3 869	3 839
1 570	Depreciation and Amortisation	1 634	1 674	2	1 621	1 273	1 206
12	Grants and Purchased Services	0	0	-	48	96	132
97	Borrowing Costs	71	57	-20	44	124	146
32	Other Expenses	285	30	-89	31	31	31
<b>15 978</b>	<b>Total Expenses</b>	<b>15 894</b>	<b>18 900</b>	<b>19</b>	<b>17 024</b>	<b>16 164</b>	<b>16 002</b>
<b>-508</b>	<b>Operating Result</b>	<b>831</b>	<b>-94</b>	<b>-111</b>	<b>-485</b>	<b>-522</b>	<b>-640</b>
<b>-508</b>	<b>Total Comprehensive Income</b>	<b>831</b>	<b>-94</b>	<b>-111</b>	<b>-485</b>	<b>-522</b>	<b>-640</b>

## Significant variations in the Operating Statement are as follows:

The Commission has not experienced significant financial impacts as a result of the COVID-19 health emergency.

- controlled recurrent payments:
  - the increase of \$1.376 million (11 per cent) in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to additional funding from ACT Government initiatives (Disability Justice Strategy and Strengthening legal and court support for vulnerable young people and families affected by domestic and family violence, and Therapeutic Care Court for the ACT Childrens Court) to commence in 2020-21.
- change in accounting standards:
  - during 2019-20 the accounting standards were amended to recognise grants, contributions and contracts under different headings. All grants, contributions and contracts were included in the 2019-20 Budget under user charges, grants and other revenue, but in the 2019-20 Audited Outcome and beyond, they fall under sale of goods and services from contracts with customers, and grants & contributions.
  - For the purposes of explanation of variation, these items will be considered in aggregate, with the \$1.311 million variation mainly due to:
    - ACT Government contracts for providing Legal support to the Health Justice Partnership (\$0.250 million) and the Tenancy Advice Service (\$0.156 million);
    - Contracts with the Commonwealth in relation to Legal services for Family Dispute/Violence (\$0.167 million);
    - Increased grant funding from the ACT Law Society (\$0.495 million); and
    - Assisted Person Contributions & Recovered Costs (\$0.225 million).
  - The variation (of \$0.825 million) between 2019-20 Audited Outcome and 2020-21 Budget is due to additional new funding (e.g. for COVID-19 initiatives, Legal Assistance Services in ACT Colleges) and variations to existing activities (e.g. Tenancy Advice Service, NDIS, client contributions).
- Investment/interest revenue
  - the decrease of \$0.041 million in the 2020-21 Budget from the 2019-20 audited outcome is due to expected lower interest rates.
- employee expenses:

- the increase of \$0.974 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to the additional staff associated with the new 2020-21 budget initiatives.
- superannuation expenses:
  - the increase of \$0.107 million in the 2020-21 Budget from the 2019-20 audited outcome is related to an increase in staff in 2020-21.
- supplies and services:
  - the decrease of \$0.388 million in the 2019-20 audited outcome from original budget is mainly due to lower legal disbursements.
  - the increase of \$2.154 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to the anticipated higher expenses relating to several 2020-21 initiatives.
- depreciation and amortisation:
  - the increase of \$0.064 million in the 2019-20 audited outcome from the 2019-20 budget is mainly due to the depreciation relating to the IT Upgrade project in 2019-20.

**Table 8: Legal Aid Commission (ACT): Balance Sheet**

<b>Budget at 30/6/20 \$'000</b>	<b>2019-20 Audited Outcome \$'000</b>	<b>Budget at 30/6/21 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/22 \$'000</b>	<b>Estimate at 30/6/23 \$'000</b>	<b>Estimate at 30/6/24 \$'000</b>	
<b>Current Assets</b>							
4 274	Cash and Cash Equivalents	6 908	6 842	-1	6 757	6 034	4 968
192	Receivables	164	164	-	163	162	161
158	Other Assets	169	169	-	169	169	169
<b>4 624</b>	<b>Total Current Assets</b>	<b>7 241</b>	<b>7 175</b>	<b>-1</b>	<b>7 089</b>	<b>6 365</b>	<b>5 298</b>
<b>Non Current Assets</b>							
3 314	Property, Plant and Equipment	3 850	2 226	-42	655	9 956	10 396
309	Intangible Assets	0	0	-	0	0	0
<b>3 623</b>	<b>Total Non Current Assets</b>	<b>3 850</b>	<b>2 226</b>	<b>-42</b>	<b>655</b>	<b>9 956</b>	<b>10 396</b>
<b>8 247</b>	<b>TOTAL ASSETS</b>	<b>11 091</b>	<b>9 401</b>	<b>-15</b>	<b>7 744</b>	<b>16 321</b>	<b>15 694</b>
<b>Current Liabilities</b>							
212	Payables	271	271	-	271	271	271
1 074	Lease Liabilities	1 222	1 255	3	321	848	1 707
1 358	Employee Benefits	1 659	1 770	7	1 796	1 802	1 798
360	Other Provisions	339	339	-	339	339	317
141	Other Liabilities	604	56	-91	56	34	34
<b>3 145</b>	<b>Total Current Liabilities</b>	<b>4 095</b>	<b>3 691</b>	<b>-10</b>	<b>2 783</b>	<b>3 294</b>	<b>4 127</b>
<b>Non Current Liabilities</b>							
572	Payables	0	0	-	0	0	0
1 453	Lease Liabilities	1 530	302	-80	0	8 549	7 690
177	Employee Benefits	321	327	2	334	341	348
701	Other Provisions	683	713	4	744	776	808
111	Other Liabilities	0	0	-	0	0	0
<b>3 014</b>	<b>Non-Current Liabilities</b>	<b>2 534</b>	<b>1 342</b>	<b>-47</b>	<b>1 078</b>	<b>9 666</b>	<b>8 846</b>
<b>6 159</b>	<b>TOTAL LIABILITIES</b>	<b>6 629</b>	<b>5 033</b>	<b>-24</b>	<b>3 861</b>	<b>12 960</b>	<b>12 973</b>
<b>2 088</b>	<b>NET ASSETS</b>	<b>4 462</b>	<b>4 368</b>	<b>-2</b>	<b>3 883</b>	<b>3 361</b>	<b>2 721</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
2 088	Accumulated Funds	3 599	3 505	-3	3 020	2 498	1 858
0	Asset Revaluation Surplus	863	863	-	863	863	863
<b>2 088</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>4 462</b>	<b>4 368</b>	<b>-2</b>	<b>3 883</b>	<b>3 361</b>	<b>2 721</b>

### **Significant variations in the Balance Sheet are as follows:**

- cash and cash equivalents
  - the increase of \$2.634 million in the 2019-20 audited outcome from the original budget reflects a higher starting cash position, additional funding from the ACT Law Society (\$0.495 million), funds from unbudgeted ACT Government contracts (\$0.456 million), funds from unbudgeted Commonwealth specific project (\$0.390 million) and lower staff expenses (\$0.431 million).
- property, plant and equipment:
  - the increase of \$0.536 million in the 2019-20 audited outcome over the 2019-20 budget is mainly due to the capitalisation of the IT project.
- intangible assets:
  - The decrease of \$0.309 million in the 2019-20 audited outcome from the original budget is due to the capitalisation of the IT project.
- current employee benefits:
  - the increase of \$0.301 million in the 2019-20 audited outcome from the original budget is mainly due to the backpay related to the finalisation of the new Enterprise Agreement.
  - The increase of \$0.111 million in the 2020-21 Budget from the 2019-20 audited outcome is due to the increase in other leave related entitlements as a result of higher budgeted staff levels in 2020-21.
- other liabilities (current):
  - the increase of \$0.463 million in the 2019-20 audited outcome from the original budget is due to the revenue received in advance for specific projects which are expected to occur in 2020-21.
  - the decrease of \$0.548 million in the 2020-21 budget from the 2019-20 audited outcome is due to the reduction of revenue received in advance as the contracts are expected to be fulfilled in 2020-21.
- payables (non-current):
  - the decrease of \$0.572 million in the 2019-20 audited outcome from the original budget is due to the removal of Deferred Rent Payable as a result of adopting the new *AASB 16 – Leases* standard in 2019-20.
- lease liabilities (non-current):
  - the decrease of \$1.228 million in the 2020-21 budget from the 2019-20 audited outcome reflects the impending expiration of the office premises lease contract.



**Table 9: Legal Aid Commission (ACT): Statement of Changes in Equity**

Budget at 30/6/20 \$'000		2019-20 Audited Outcome \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000
	<b>Opening Equity</b>						
2 516	Opening Accumulated Funds	2 688	4 462	66	4 368	3 883	3 361
<b>2 516</b>	<b>Balance at the Start of the Reporting Period</b>	<b>2 688</b>	<b>4 462</b>	<b>66</b>	<b>4 368</b>	<b>3 883</b>	<b>3 361</b>
0	Net Effect of Change in Accounting Policy	863	0	-100	0	0	0
<b>2 516</b>	<b>Restated Balance at the Start of the Reporting Period</b>	<b>3 551</b>	<b>4 462</b>	<b>26</b>	<b>4 368</b>	<b>3 883</b>	<b>3 361</b>
	<b>Comprehensive Income</b>						
-508	Operating Result - Including Economic Flows	831	-94	-111	-485	-522	-640
<b>-508</b>	<b>Total Comprehensive Income</b>	<b>831</b>	<b>-94</b>	<b>-111</b>	<b>-485</b>	<b>-522</b>	<b>-640</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>						
80	Capital Injections	80	0	-100	0	0	0
<b>80</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>80</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Closing Equity</b>						
2 088	Closing Accumulated Funds	4 462	4 368	-2	3 883	3 361	2 721
<b>2 088</b>	<b>Balance at the end of the Reporting Period</b>	<b>4 462</b>	<b>4 368</b>	<b>-2</b>	<b>3 883</b>	<b>3 361</b>	<b>2 721</b>

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

**Table 10: Legal Aid Commission (ACT): Cash Flow Statement**

<b>2019-20 Budget</b>		<b>2019-20 Audited Outcome</b>	<b>2020-21 Budget</b>	<b>Var %</b>	<b>2021-22 Estimate</b>	<b>2022-23 Estimate</b>	<b>2023-24 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
13 069	Controlled Recurrent Payments	13 032	14 408	11	14 408	13 891	14 101
167	User Charges	0	0	-	0	0	0
900	Grants	0	0	-	0	0	0
0	Sale of Goods and Services from Contracts with Customers	1 503	2 782	85	1 030	610	112
0	Grants and Contributions	1 622	937	-42	940	942	947
161	Interest Received	142	101	-29	131	169	172
1 074	Other	498	510	2	510	510	510
<b>15 371</b>	<b>Operating Receipts</b>	<b>16 797</b>	<b>18 738</b>	<b>12</b>	<b>17 019</b>	<b>16 122</b>	<b>15 842</b>
<b>Payments</b>							
8 912	Employee	8 346	9 290	11	9 624	9 355	9 201
1 356	Superannuation	1 492	1 539	3	1 594	1 530	1 571
4 382	Supplies and Services	4 048	6 193	53	4 071	4 392	4 431
12	Grants and Purchased Services	0	0	-	0	0	0
510	Other	525	510	-3	510	510	510
<b>15 172</b>	<b>Operating Payments</b>	<b>14 411</b>	<b>17 532</b>	<b>22</b>	<b>15 799</b>	<b>15 787</b>	<b>15 713</b>
<b>199</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>2 386</b>	<b>1 206</b>	<b>-49</b>	<b>1 220</b>	<b>335</b>	<b>129</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
130	Purchase of Property, Plant and Equipment	343	50	-85	50	50	50
130	Investing Payments	343	50	-85	50	50	50
<b>-130</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-343</b>	<b>-50</b>	<b>85</b>	<b>-50</b>	<b>-50</b>	<b>-50</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
80	Capital Injections	80	0	-100	0	0	0
<b>80</b>	<b>Financing Receipts</b>	<b>80</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>							
1 178	Repayment of Lease Liabilities - Principal	1 178	1 222	4	1 255	1 008	1 145
<b>1 178</b>	<b>Financing Payments</b>	<b>1 178</b>	<b>1 222</b>	<b>4</b>	<b>1 255</b>	<b>1 008</b>	<b>1 145</b>
<b>-1 098</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>-1 098</b>	<b>-1 222</b>	<b>-11</b>	<b>-1 255</b>	<b>-1 008</b>	<b>-1 145</b>

2019-20 Budget		2019-20 Audited Outcome	2020-21 Budget	Var %	2021-22 Estimate	2022-23 Estimate	2023-24 Estimate
\$'000		\$'000	\$'000		\$'000	\$'000	\$'000
-1 029	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	945	-66	-107	-85	-723	-1 066
5 303	CASH AT THE BEGINNING OF REPORTING PERIOD	5 963	6 908	16	6 842	6 757	6 034
4 274	CASH AT THE END OF REPORTING PERIOD	6 908	6 842	-1	6 757	6 034	4 968

**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

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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 2020-21 has been prepared in accordance with s. 61 of the *Financial Management Act 1996*.

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


The Statement of Intent, which focuses on the 2020-21 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 2020-21 Statement of Intent has been agreed between:




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Andrew Taylor  
Public Trustee and Guardian



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Andrew Barr MLA  
Treasurer



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Shane Rattenbury MLA  
Attorney-General

# Public Trustee and Guardian for the ACT

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The Budget Statement for PTG is its Statement of Intent.

## Purpose

PTG is established to provide rights, choices, security and justice for all people in the ACT community.

PTG will achieve this through the following services:

- acting as Manager/Guardian under appointment by the ACT Civil and Administrative Tribunal (ACAT);
- making Wills (where appointed as an executor);
- administering deceased estates under Will or intestacy;
- acting as attorney under Enduring Power of Attorney (EPA);
- acting as trustee for trusts created in Wills, Deeds and Court Orders for families, infants and people with disabilities;
- providing an annual examination of accounts maintained by external managers appointed by ACAT on behalf of people with impaired decision-making ability;
- acting as administrator for the ACT Official Visitor Scheme; and
- chairing and administering the Official Visitor Board.

PTG also acts as agent for the Territory in respect to the following services:

- receiving, managing and disposing of assets forfeited under the *Confiscation of Criminal Assets Act 2003*;
- administering moneys declared unclaimed under the *Unclaimed Money Act 1950*, *Legal Practitioners Act 2006* and *Agents Act 2003*, including receiving money, processing claims and investing funds; and
- investing moneys held in specified government trust funds.

## Nature & scope of activities

### General Activities

PTG provides the ACT Government and the community with professional guardianship/management, executor, trustee and financial services.

PTG has some responsibilities in respect to protecting the interests of people with disabilities. This includes undertaking appointment by the ACT Civil and Administrative Tribunal (ACAT) as Guardian and Financial Manager, acting as attorney under an EPA and acting as trustee in trust deeds.

PTG provides asset services under the *Confiscation of Criminal Assets Act 2003*, as delegate for unclaimed moneys and holds investment responsibility for government and non-government trust funds including the Perpetual Care Trust under the *Cemeteries and Crematoria Act 2020*. PTG is the trustee for GreaterGood - The Capital Region Community Foundation as well as Chair of the Official Visitors Board under the *Official Visitor Act 2012*, responsible for providing administrative support to Official Visitors.

PTG, along with all Australian Public Trustees, Public Advocates, Public Guardians and heads of Guardianship/Management Tribunals, is a member of the Australian Guardianship and Administration Council (AGAC). As a result of the incorporation of AGAC as a Company Limited by Guarantee in 2017, the Public Trustee and Guardian is a Director, Treasurer and Trustee of AGAC.

In undertaking its functions PTG will:

- Operate as a customer service oriented entity  
PTG conducts a continuous customer survey and investigates and responds to any complaint ensuring that the client receives an appropriate response. Products and services are continuously reviewed to ensure value and positive outcomes for clients. This is achieved by reviewing fees and charges in individual cases to ensure that the fee is appropriate to the work/responsibility undertaken. The risk profile and investments for all clients with invested funds are individually reviewed on an annual basis to ensure they reflect clients' needs.
- Use benchmarking to ensure best practice and operate efficiently  
PTG meets with other peer state/territory agencies bi-annually to develop, identify and implement best practice. Issues of current and continuing interest to Public Trustees/Guardians include arrangements for the National Disability Insurance Scheme (NDIS), consultation in respect to Aged Care issues, implementation of Supported Decision-Making and appropriate fraud, risk and corruption mitigation strategies. The Guardianship/Financial Management functions have a continuing interest in the development of National Standards for Guardians/Financial Managers, protocols and development/implementation of Supported Decision-Making frameworks.

- Work collaboratively  
PTG works collaboratively with other Public Trustees/Public Guardians to share expertise, information and training. PTG continues to play a lead role in working with other Public Trustees and Public Guardians/Advocates and the federal Government to develop an Australian Enduring Power of Attorney and associated Register to address elder abuse. PTG continues to contribute to a review of the *Guardianship and Management of Property Act 1991* in respect to Supported Decision-Making. PTG regularly works with other Public Trustees/Public Guardians/Public Advocates in developing submissions to federal government agencies. PTG is also working collaboratively with Justice and Community Safety (JACS) agencies in implementing change resulting from a review of the ACT Official Visitor Scheme.
- Satisfy the requirements of the *Financial Management Act 1996*  
PTG will use financial practices and maintain accounts and records which satisfy the requirements of the *Financial Management Act 1996*. This includes the associated ACT Accounting Policy Manual, modelled on the requirements of Australian Accounting Standards, which fairly present PTG's financial position, operational and cash flow results for planning and reporting purposes. PTG continues to work with the ACT Auditor-General in responding to management issues arising from end-of-year audits. PTG engages an external accounting firm to assist in improving its preparation of its financial statements. PTG has a longer term aim of replacing its ageing legacy trust accounting system with modern and sustainable technology, better able to support our delivery of professional fiduciary services into the future.
- Establish and maintain a high standard of Workplace Health and Safety  
PTG has a high standard of Workplace Health and Safety evidenced by its comparatively low workers' compensation premium. All staff will be provided with flu vaccine shots and will attend Respect Equity and Diversity (RED) supplementary training as well as anti-bullying and harassment training. PTG staff will also receive training in dealing with Mental Health issues from Lifeline from a client service perspective. PTG staff will be provided with appropriate training in dealing with difficult clients as well as debriefing following critical incidents from the Directorate's Employee Assistance Provider (EAP) and Capital Works Infrastructure Unit. PTG has in place policies dealing with working alone and handling difficult client episodes. PTG has advised of an appropriate priority rollout of the COVID-19 vaccine to front-line staff.
- Provide a productive and satisfying work environment  
PTG will provide a productive and satisfying working environment for staff and a commitment to high standards of human resource management based on the principles of diversity and equal employment opportunity. PTG maintains the appointment of a RED Contact Officer. PTG will implement the findings and recommendations of a Staff Reflection Day held in 2020. The office will continue to develop manuals and policies for all business units.



- Deliver on Community Service Obligations (CSOs)  
PTG will undertake CSOs in respect to the provision of financial management services for persons with a decision making disability, preparing and acting as attorney under EPAs, administering trusts under \$100,000 in value, examination of accounts prepared by external financial managers, drafting Wills in cases of financial hardship and vulnerability, responding to police call outs, arranging welfare funerals and administering low-value or non-viable deceased estates. PTG will also engage with the community to promote awareness of its services and products through sponsorship of the ACT Inclusion Awards. PTG aims to maintain a presence at the ACT Seniors Expos every year. Seniors of 60 years and over will continue to be provided with a free will where they appoint PTG as their executor. PTG conducts home visits for those that are unable to attend to make a Will/EPA. PTG maintains an online facility through which community groups will be able to book a presentation by PTG.

## **Risks**

PTG continues to identify prevailing and emerging risks in its Fraud, Corruption and Risk Management Plan. The Plan has been prepared in consultation with PTG's Internal Audit Committee, PTG's Investment Board and JACS and will be continually reviewed.

PTG's Audit Committee is independently chaired and will meet at least four times over the next year.

PTG's risks, identified in the PTG Fraud, Corruption and Risk Management Plan include:

- poor or inappropriate investment strategy;
- inadequate business systems, back-up and redundancy;
- poor business performance resulting in annual deficit;
- fraud or the potential for fraud;
- abuse of official position;
- employee mistake;
- inconsistent policy, practice and procedure;
- failure to insure client property;
- lack of or ineffective strategic forward business planning; and
- ineffective governance.

PTG will also annually review the risk profile of its investment clients to ensure that their assets are invested appropriate to their needs.

## **2020-21 Priorities and Next Three Financial Years**

- Continue the implementation of PTG's Business Transformation Project. In 2020-21, PTG will implement several modules of its ICT integrated Customer Relationship Management System (CRM) including Guardianship and External Management. In the next three financial years PTG will concentrate on rolling out the CRM and EDRMS to other business units including Unclaimed Money, Financial Management Services Unit as well as Estates and Trusts.

- Raise awareness in the community of the role of the Public Trustee and Guardian including developing and undertaking a range of presentations and information seminars which highlight the importance of estate planning including a well-drafted Will and EPA as well as what happens in the event of incapacity. This will be achieved through continual development of PTG’s website, fact sheets, seminars, forums, newsletters, expos and an online facility to “Book a Presentation by the Public Trustee and Guardian”.
- Promoting efficiencies through new technologies. PTG is in the process of re-building its ICT infrastructure. PTG will continue to engage an ICT Project Manager to manage the completion of various ICT projects towards a fully functional CRM. PTG will progress with the establishment of an ACT Wills Bank, once the statutory impediment has been removed.
- Participating in industry forums to identify and implement best practice. This will be achieved through close cooperation with state/territory trustee and guardian/advocate agencies as well as through membership of industry representative organisations such as AGAC. PTG will also continue to work closely with ACAT in establishing practice that achieves efficient processes under the *Guardianship and Management of Property Act 1991*.

## Estimated employment level

**Table 1: Estimated Employment Level**

	2018-19 Actual Outcome	2019-20 Budget	2019-20 Actual Outcome	2020-21 Budget
<b>Staffing (FTE)</b>	61.91	60.85	61.45	64.12

**Table 2 : 2020-21 Employment Profile**

<b>Classification</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>
ASO3	2	3.64	<b>5.64</b>
ASO4	5.80	13	<b>18.80</b>
ASO5	2	4.89	<b>6.89</b>
ASO6	2	14.47	<b>16.47</b>
SOG C	2	7.4	<b>9.40</b>
LEGAL 1	0.92	0	<b>0.92</b>
SOG A	1	3	<b>4</b>
LEGAL 2	1	0	<b>1</b>
EXECUTIVE 2.4	1	0	<b>1</b>
<b>Total</b>	<b>17.72</b>	<b>46.40</b>	<b>64.12</b>

## Key Performance Indicators for 2020-21 to 2023-24

**Table 3:**

INDICATOR	Actual Outcome 2019-20	Planned 2019-20	Planned 2020-21	Planned 2021-22	Planned 2022-23	Planned 2023-24
Guardianship Orders - no. of people for whom PTG acted as Guardian appointed by the ACT Civil and Administrative Tribunal (ACAT) under the <i>Guardianship and Management of Property Act 1991</i> (GMPA) during the reported period	221	230	225	230	235	240
Management Orders - no. of orders in which PTG was appointed as Manager by ACAT under the GMPA current at the end of the reported period by ACAT	508	510	510	515	520	525
Enduring Power of Attorney (EPA) - no. of EPA's appointing PTG for all matters made during the reported period <sup>1</sup>	118	130	130	135	140	145
Enduring Power of Attorney (EPA) - no. of EPA's appointing PTG for financial and property matters under active management at the end of the reported period	39	38	39	39	40	40
Enduring Power of Attorney (EPA) - no. of EPA's appointing PTG for personal and health care matters active at the end of the reported period	7	7	7	7	7	7
Police Call-outs - no. of responses to call outs by police and community following death during the reported period <sup>2</sup>	0	1	1	1	1	1
Welfare funerals - no. arranged by PTG during the reported period <sup>3</sup>	0	2	2	2	2	2
Examination of Accounts - no. examined by PTG during the reported period upon filing by External Managers appointed by ACAT for Protected Persons	453	570	570	575	580	585
Deceased Estate Administrations - no. of deceased estate administrations completed during the reported period <sup>4</sup>	74	100	85	90	95	100
Trusts (for all purposes) – no. held at end of reported period <sup>5</sup>	656	648	660	665	670	675
Wills - no. of wills prepared by PTG during the reported period	324	465	400	410	420	430
Customer Survey - % of clients responding to PTG's survey during the reported year that reported PTG met or exceeded their expectations	91	90	90	90	90	90

## Key Performance Indicators for 2020-21 to 2023-24 (Continued)

### Notes:

- The number of Enduring Powers of Attorney appointing PTG for all matters was higher than expected. The higher number of people choosing to make an EPA can be attributed to more effective marketing by PTG at Wills Week, Seniors Week, Senior's Expo and Community Forums as well as through more informative Fact Sheets and the popularity of PTG's publication "The Power to Choose".
- The number of callouts was lower than expected - PTG's performance in this regard is purely reactive following callout by ACT Policing.
- The number of welfare funerals was lower than expected. PTG's performance in this regard is purely reactive upon request. PTG is working with ACT Government to formalize arrangement under which welfare funerals are administered.
- The number of examinations performed by PTG was lower than expected due to the higher time taken to perform the examinations. This was due to a higher complexity of accounts submitted and constraints of the COVID-19 pandemic.
- The number of estate administrations completed was lower than expected. This was due to a high number of complex estates that were unable to be finalised due to ongoing taxation issues, family provision claims, a greater number of beneficiaries residing overseas and the constraints of the COVID-19 pandemic.
- The lower than expected number of Wills prepared is attributed the COVID-19 pandemic with will drafting appointments significantly curtailed to accord with protocols established to protect PTG's staff and members of the community.

## Assessment of performance against 2019-20 objectives

PTG pools client funds for investment through its common funds operated under the *Public Trustee and Guardian Act 1985* and currently administers the Cash Common Fund, Balanced Common Fund, Conservative Common Fund and Growth Common Fund following a re-structure of PTG's Investment Strategy undertaken in 2017-18.

Fund sizes and performances for the period 1 July 2019 to 30 June 2020 are as follows:

### **PTG Common Funds**

#### Cash Common Fund

Managed internally and invested in a range of bank and non-bank financial institution deposits, notes and bills of exchange. Interest returns vary with the market cash rate and, at 30 June 2020, the interest rate was 0.80%. Funds currently under investment total \$106.62 million.

#### Conservative Common Fund

Invested in a diversified index trust. Performance return after fees for the 12 months to 30 June 2020 was 2.8 per cent. Funds currently under investment total \$15.92 million.

#### Balanced Common Fund

Invested in a diversified index trust. Performance return after fees for the 12 months to 30 June 2020 was 2.40 per cent. Funds currently under investment total \$40.13 million.

#### Growth Common Fund

Invested in a diversified index trust. Performance return after fees for the 12 months to 30 June 2020 was 0.10 per cent. Funds currently under investment total \$63.58 million.

### **Investment Strategies**

Investments reflect individual client risk profiles as assessed and reviewed annually under the 'prudent person trustee investment principle' in the *Trustee Act 1925*. Clients of similar risk profiles are grouped into four risk models, Conservative, Balanced, Growth and Capital Stable for investment in appropriate allocations into the common funds. Returns are in respect to the 12 months to 30 June 2020.

#### Conservative Model Portfolio

The objective is to provide income return, moderate volatility and potential for some growth to protect the real value of the trust. It is suitable for trusts with income needs, shorter terms or conservative risk profiles. Performance return after fees for the 12 months to 30 June 2020 has been 2.80 per cent.

### Balanced Model Portfolio

The objective is to provide a balance between income and capital return with moderate volatility. It is suitable for medium term trusts or those with a mix of income and capital needs for beneficiaries. Performance return after fees for the 12 months to 30 June 2020 has been 2.40 per cent.

### Growth Model Portfolio

The objective is to attain higher long term returns in excess of inflation. A higher weighting in growth assets provides potential for superior long term returns for clients able to accept increased volatility in the short term and provides prospective tax efficiencies associated with franked dividends and capital growth. Performance return after fees for the 12 months to 30 June 2020 has been 0.10 per cent.

### Capital Stable Portfolio

Accounts requiring stability of capital are invested through the cash common fund providing a market interest return on daily balances with funds available at call. The cash common fund is suitable for cash balances and trusts of uncertain term. Credit interest rate at the end of the period was 0.80 per cent.

## Changes to appropriation

Table 4: Changes to appropriation – Controlled Recurrent Payments

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
<b>2019-20 Budget</b>	2,260	2,206	2,176	2,202	2,202
<b>2nd Appropriation</b>					
Additional support for Guardianship Services	128	260	264	267	273
<b>FMA Section 16B Rollovers from 2018-19</b>					
Official Visitor 16B Rollover	98	0	0	0	0
<b>2020-21 Budget Policy Decisions</b>					
More support for the Public Trustee and Guardian	0	400	410	420	431
<b>2020-21 Budget Technical Adjustments</b>					
Revised Indexation Parameters	0	31	85	141	246
<b>2020-21 Budget</b>	<b>2,486</b>	<b>2,897</b>	<b>2,935</b>	<b>3,030</b>	<b>3,152</b>

## Monitoring and reporting

PTG will satisfy the requirements of the Chief Minister's Annual Reports Directions. PTG'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 PTG for a stated period including annual, quarterly and monthly reporting.

### Quarterly reporting

To enable consolidated whole-of-Government reporting requirements to be met on a quarterly basis, the PTG will ensure the availability to the Treasurer, through CMTEDD (by the eighth working day of each quarter, unless otherwise indicated), information, in the prescribed form and detail, in respect of the previous quarter:

- Operating Statement;
- Balance Sheet;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Operating Statement material variance explanations against seasonal budget provided by PTG;
- Status Report to supplement performance reporting to the Assembly and provide stakeholders with a summary on progress against budget highlights, significant initiatives and major projects (by the tenth working day of each quarter); and
- Management Discussion and Analysis of results to date, forecast results and related issues that may impact on the financial condition of PTG (by the tenth working day of each quarter).

### Annual reporting

As part of preparations for end of year reporting, 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**

PTG's estimated operating revenue and expenditure is shown as part of the Budgeted Financial Statements.

PTG has no borrowings, guarantees, joint venture arrangements and overdraft or credit facilities.

PTG is a self-funded independent statutory authority, in normal circumstances, requiring no supplementary funding from the ACT Government other than Community Service Obligations and Controlled Recurrent Payments for Guardianship and Official Visitor services.

## **Financial statements**

Budgeted financial statements for the 2020-21 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 – Controlled (GGS)

Table 5: Public Trustee and Guardian: Operating Statement

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
<b>Income</b>							
<b>Revenue</b>							
2,260	Controlled Recurrent Payments	2,486	2,897	17	2,935	3,030	3,152
5,559	Sale of Goods and Services from Contracts with Customers	6,016	6,222	3	6,419	6,549	6,689
0	Grants and Contributions	66	0	-100	0	0	0
155	Investment Revenue	94	190	102	200	203	206
<b>7,974</b>	<b>Total Revenue</b>	<b>8,662</b>	<b>9,309</b>	<b>7</b>	<b>9,554</b>	<b>9,782</b>	<b>10,047</b>
<b>Expenses</b>							
5,214	Employee Expenses	6,271	5,982	-5	6,212	6,381	6,472
831	Superannuation Expenses	1,036	947	-9	952	947	945
1,843	Supplies and Services	1,742	1,909	10	1,921	1,973	2,009
301	Depreciation and Amortisation	233	308	32	308	308	308
0	Borrowing Costs	4	0	-100	0	0	0
<b>8,189</b>	<b>Total Expenses</b>	<b>9,286</b>	<b>9,146</b>	<b>-2</b>	<b>9,393</b>	<b>9,609</b>	<b>9,734</b>
<b>-215</b>	<b>Operating Result</b>	<b>-624</b>	<b>163</b>	<b>126</b>	<b>161</b>	<b>173</b>	<b>313</b>
<b>-215</b>	<b>Total Comprehensive Income</b>	<b>-535</b>	<b>163</b>	<b>130</b>	<b>161</b>	<b>173</b>	<b>313</b>

**Table 6: Public Trustee and Guardian: Balance Sheet**

<b>Budget at 30/6/20 \$'000</b>	<b>2019-20 Audited Outcome \$'000</b>	<b>Budget at 30/6/21 \$'000</b>	<b>Var %</b>	<b>Estimate at 30/6/22 \$'000</b>	<b>Estimate at 30/6/23 \$'000</b>	<b>Estimate at 30/6/24 \$'000</b>	
<b>Current Assets</b>							
306	Cash and Cash Equivalents	1,195	1,706	43	2,245	2,804	3,505
5,558	Investments	4,152	4,141	..	4,130	4,119	4,108
711	Receivables	508	509	..	510	511	512
20	Other Assets	0	1	100	2	3	4
<b>6,595</b>	<b>Total Current Assets</b>	<b>5,855</b>	<b>6,357</b>	<b>9</b>	<b>6,887</b>	<b>7,437</b>	<b>8,129</b>
<b>Non Current Assets</b>							
1,883	Property, Plant and Equipment	1,943	1,588	-18	1,233	878	523
1	Other Assets	0	0	-	0	0	0
<b>1,884</b>	<b>Total Non Current Assets</b>	<b>1,943</b>	<b>1,588</b>	<b>-18</b>	<b>1,233</b>	<b>878</b>	<b>523</b>
<b>8,509</b>	<b>TOTAL ASSETS</b>	<b>7,798</b>	<b>7,945</b>	<b>2</b>	<b>8,120</b>	<b>8,315</b>	<b>8,652</b>
<b>Current Liabilities</b>							
660	Payables	526	554	5	593	640	687
0	Lease Liabilities	6	6	-	6	6	6
1,660	Employee Benefits	2,188	2,187	..	2,202	2,217	2,234
47	Other Provisions	47	47	-	47	47	47
<b>2,367</b>	<b>Total Current Liabilities</b>	<b>2,767</b>	<b>2,794</b>	<b>1</b>	<b>2,848</b>	<b>2,910</b>	<b>2,974</b>
<b>Non Current Liabilities</b>							
0	Lease Liabilities	5	5	-	5	5	5
186	Employee Benefits	133	151	14	172	193	214
371	Other Provisions	405	344	-15	283	222	161
<b>557</b>	<b>Non-Current Liabilities</b>	<b>543</b>	<b>500</b>	<b>-8</b>	<b>460</b>	<b>420</b>	<b>380</b>
<b>2,924</b>	<b>TOTAL LIABILITIES</b>	<b>3,310</b>	<b>3,294</b>	<b>..</b>	<b>3,308</b>	<b>3,330</b>	<b>3,354</b>
<b>5,585</b>	<b>NET ASSETS</b>	<b>4,488</b>	<b>4,651</b>	<b>4</b>	<b>4,812</b>	<b>4,985</b>	<b>5,298</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
4,554	Accumulated Funds	3,811	3,974	4	4,135	4,308	4,621
1,001	Asset Revaluation Surplus	677	677	-	677	677	677
<b>5,555</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>4,488</b>	<b>4,651</b>	<b>4</b>	<b>4,812</b>	<b>4,985</b>	<b>5,298</b>

**Table 7: Public Trustee and Guardian: Statement of Changes in Equity**

Budget at 30/6/20 \$'000		2019-20 Audited Outcome \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000
	<b>Opening Equity</b>						
4,769	Opening Accumulated Funds	4,435	3,811	-14	3,944	4,148	4,360
1,001	Opening Asset Revaluation Reserve	588	677	15	677	677	677
<b>5,770</b>	<b>Balance at the Start of the Reporting Period</b>	<b>5,023</b>	<b>4,488</b>	<b>-11</b>	<b>4,621</b>	<b>4,825</b>	<b>5,037</b>
	<b>Comprehensive Income</b>						
-215	Operating Result - Including Economic Flows	-624	163	126	161	173	313
0	Inc/Dec in Asset Revaluation Reserve Surpluses	89	0	-100	0	0	0
<b>-215</b>	<b>Total Comprehensive Income</b>	<b>-535</b>	<b>163</b>	<b>130</b>	<b>161</b>	<b>173</b>	<b>313</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>						
<b>0</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Closing Equity</b>						
4,554	Closing Accumulated Funds	3,811	3,974	4	4,135	4,308	4,621
1,001	Closing Asset Revaluation Reserve	677	677	-	677	677	677
<b>5,555</b>	<b>Balance at the end of the Reporting Period</b>	<b>4,488</b>	<b>4,651</b>	<b>4</b>	<b>4,812</b>	<b>4,985</b>	<b>5,298</b>

**Table 8: Public Trustee and Guardian: Cash Flow Statement**

<b>2019-20 Budget</b>		<b>2019-20 Audited Outcome</b>	<b>2020-21 Budget</b>	<b>Var %</b>	<b>2021-22 Estimate</b>	<b>2022-23 Estimate</b>	<b>2023-24 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
1,739	Controlled Recurrent Payments	1,959	2,357	20	2,381	2,476	2,584
527	Payment for Community Service Obligations	527	540	2	554	554	568
5,922	Sale of Goods and Services from Contracts with Customers	5,936	6,220	5	6,417	6,547	6,687
155	Investment Receipts	108	190	76	200	203	206
584	Other	584	591	1	615	640	640
<b>8,927</b>	<b>Operating Receipts</b>	<b>9,114</b>	<b>9,898</b>	<b>9</b>	<b>10,167</b>	<b>10,420</b>	<b>10,685</b>
<b>Payments</b>							
5,188	Employee	6,005	5,976	..	6,187	6,356	6,445
1,191	Superannuation	877	936	7	941	936	934
1,846	Supplies and Services	1,672	1,912	14	1,924	1,976	2,012
560	Other	521	574	10	587	604	604
<b>8,785</b>	<b>Operating Payments</b>	<b>9,075</b>	<b>9,398</b>	<b>4</b>	<b>9,639</b>	<b>9,872</b>	<b>9,995</b>
<b>142</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>39</b>	<b>500</b>	<b>#</b>	<b>528</b>	<b>548</b>	<b>690</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
0	Proceeds from Sale of Property, Plant and Equipment	4	0	-100	0	0	0
540	Proceeds from Sale/Maturity of Investments	4,800	900	-81	1,060	1,060	1,060
<b>540</b>	<b>Investing Receipts</b>	<b>4,804</b>	<b>900</b>	<b>-81</b>	<b>1,060</b>	<b>1,060</b>	<b>1,060</b>
<b>Payments</b>							
600	Purchase of Property, Plant and Equipment	584	0	-100	0	0	0
109	Purchase of Investments	3,850	889	-77	1,049	1,049	1,049
<b>709</b>	<b>Investing Payments</b>	<b>4,434</b>	<b>889</b>	<b>-80</b>	<b>1,049</b>	<b>1,049</b>	<b>1,049</b>
<b>-169</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>370</b>	<b>11</b>	<b>-97</b>	<b>11</b>	<b>11</b>	<b>11</b>

**Table 8: Public Trustee and Guardian: Cash Flow Statement (continued)**

2019-20 Budget	2019-20 Audited Outcome	2020-21 Budget	Var %	2021-22 Estimate	2022-23 Estimate	2023-24 Estimate
\$'000	\$'000	\$'000		\$'000	\$'000	\$'000
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
<b>Payments</b>						
0	6	0	-100	0	0	0
Repayment of Lease Liabilities - Principal						
0	6	0	-100	0	0	0
<b>Financing Payments</b>						
0	-6	0	100	0	0	0
<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>						
-27	403	511	27	539	559	701
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>						
333	792	1,195	51	1,706	2,245	2,804
<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>						
306	1,195	1,706	43	2,245	2,804	3,505
<b>CASH AT THE END OF REPORTING PERIOD</b>						

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- Controlled Recurrent Payments:
  - The increase of \$0.226m in the 2019-20 audited outcome from the original budget is mainly due to an increase in government funding for Guardianship Services and the rollover of 2018-19 appropriation relating to Official Visitors.
  - The increase of \$0.411m in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to an increase in funding from initiative “More support for the Public Trustee and Guardian”.
- Employee Expenses:
  - the increase of \$1.057m in the 2019-20 audited outcome from the original budget is due to:
    - An increase in the number of staff employed, 0.60 FTE’s higher than 2018-19, this includes a temporary contract for 1 ICT project manager;
    - A change in the way that Official Visitors are remunerated, previously these were categorised as Supplies and Services; and
    - The cost of replacing staff while on annual leave and long service leave.
  - the decrease of \$0.289m in the 2020-21 Budget from the 2019-20 audited outcome is:
    - An expected decrease in the number of staff employed, due to temporary contracts finalising their projects; and
    - The cost of replacing staff while on leave is expected to be lower.

### ***Balance Sheet***

- Cash and Cash Equivalents:
  - The increase of \$0.859m in the 2019-20 audited outcome from the original budget is due to a higher interest rate on credit balances in the bank account compared to term deposits.
  - The increase of \$0.511m in the 2020-21 Budget from the 2019-20 audited outcome is due to additional appropriation from government as per the initiative “More support for the Public Trustee and Guardian”.
- Investments:
  - The decrease of \$1.406m in the 2019-20 audited outcome from the original budget is due to a better return being available on the credit balances in cash and cash equivalents.

- Property, Plant and Equipment:
  - The decrease of \$0.355m in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to the depreciation of the assets.
- Employee Benefits - Current:
  - The increase of \$0.528m in the 2019-20 audited outcome from the original budget is associated with an increase in the number of staff that are entitled to their Long Service Leave together with an increase in the present value factor.

***Statement of Changes in Equity and Cash Flow Statement***

Variations in the statement are explained in the notes above.