



ACT
Government

Australian
Capital Territory
Budget
2020–21



Driving Canberra's Recovery

Budget Statements G

Community Services Directorate | Housing ACT



Australian
Capital Territory
**Budget
2020–21**



Driving Canberra's Recovery

Budget Statements G

Community Services Directorate | Housing ACT

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.

ISSN 1327-581X

© Australian Capital Territory, Canberra February 2021

Publication No 21/0014

Material in this publication may be reproduced provided due acknowledgement is made.

Produced by the Chief Minister, Treasury and Economic Development Directorate.

Enquiries about this publication should be directed to the Chief Minister,
Treasury and Economic Development Directorate.

GPO Box 158, Canberra City 2601

<http://www.act.gov.au/budget>

Telephone: Access Canberra - 13 22 81



Contents

COMMUNITY SERVICES DIRECTORATE	1
Purpose	1
2020-21 Priorities.....	1
Estimated Employment Level	7
Strategic Objectives and Indicators	8
Output Classes (Controlled GGS)	13
Accountability Indicators	18
Changes to Appropriation.....	25
Financial Statements – Controlled GGS	29
Financial Statements – Territorial.....	37
HOUSING ACT.....	44
Purpose	44
2020-21 Priorities.....	44
Estimated Employment Level	46
Strategic Objectives and Indicators	47
Output Classes	50
Accountability Indicators	51
Financial Statements – Controlled (PTE)	55

This page deliberately left blank

COMMUNITY SERVICES DIRECTORATE

Purpose

The Community Services Directorate's (the Directorate's) primary purpose is to empower people to meet their full potential within an inclusive and equitable community by:

- **intervening early to support people** to be safe, to ensure basic needs are met to enable active community participation, and to support positive life outcomes;
- **delivering services** that are human centred, holistic, tailored and integrated with a focus on ensuring the right supports are provided to those most in need, proactively identifying risks, and enabling people to work towards self-sufficiency as much as possible;
- **building strong communities** with a focus on using evidence to inform services and programs, community development approaches that connect people to local communities, and maximising inclusion through targeted community-based programs. This includes alignment of government priorities and legislation to address community identified needs;
- **enabling inclusive participation** by supporting Canberrans to participate in decision making, to form community connections, and to live fulfilling lives, fostering cohesion, equity and inclusion for all; and
- **driving collaboration and partnerships** within and external to the Directorate, working collaboratively with other government agencies and building effective relationships with non-government community partners. This includes embedding the cultural change needed to intervene early and improve life trajectories as part of an integrated and holistic services system.

2020-21 Priorities

Strategic and operational priorities for 2020-21 include:

Positive Outcomes for Aboriginal and Torres Strait Islander Peoples

- Drive policy reform across government to enable self-determination of Aboriginal and Torres Strait Islander peoples living in the ACT;
- provide strategic oversight and coordination, including monitoring and reporting on the ACT Government's commitments under the ACT *Aboriginal and Torres Strait Islander Agreement 2019-2028* and the *National Agreement on Closing the Gap*;
- work in partnership with the ACT Aboriginal and Torres Strait Islander Elected Body and ACT Aboriginal and Torres Strait Islander Community to address local priorities such as:
 - development of options to establish community led governance mechanisms for places of significance to the community; and

- development of the strategic vision and objectives for the Yarramundi Cultural Centre.
- support the Aboriginal and Torres Strait Islander community through the delivery of cultural, leadership and scholarship grant programs;
- conducting the ACT Aboriginal and Torres Strait Islander Elected Body elections (July 2021);
- continued support for the United Ngunnawal Elders Council and the ACT Aboriginal and Torres Strait Islander Elected Body;
- continue supporting the ACT Aboriginal and Torres Strait Islander Co-design Network to support development of community led solutions to issues impacting community;
- implement the recommendations of the *Our Booris, Our Way* Review; working in genuine partnership with the Aboriginal and Torres Strait Islander communities to support families and have more Aboriginal and Torres Strait Islander children and young people grow up connected to their family and culture;
- continued focus on active progress to address the recommendations from *We Don't Shoot Our Wounded* Report guided by representatives across the ACT Aboriginal and Torres Strait Islander community;
- continue to work alongside families to improve outcomes for Aboriginal and Torres Strait Islander children and young people by delivering Family Group Conferencing and supporting Gugan Gulwan and OzChild to deliver Functional Family Therapy;
- support the concept design for and build of appropriate accommodation for the Gugan Gulwan, which continues to deliver crucial services to Aboriginal and Torres Strait Islander families in the ACT. The Directorate is working closely with the Board of Gugan Gulwan and Major Projects Canberra to progress this work; and
- establish a \$20 million Healing and Reconciliation Fund to be administered in partnership with the local Aboriginal and Torres Strait Islander community to deliver on the priorities identified through the *ACT Aboriginal and Torres Strait Islander Agreement 2019-2028*. The Directorate will work with the ACT Aboriginal and Torres Strait Islander Elected Body to determine how the funds are prioritised.

Supporting People with Disability

- Supporting the ACT Government and community through ongoing policy development, programs, events and grants to create a more inclusive community so that people with a disability are able to fully enjoy their rights as citizens;
- continue to implement and evaluate the Integrated Service Response Program to ensure those people with disability, who have complex needs, receive a coordinated service response from both the NDIS and the mainstream service system, and provide emergency funding when this is required;

- implement the first action plan of the Disability Justice Strategy to ensure people with disability are treated equally before the law;
- progress the objectives of the National Disability Strategy 2010-2020 across the ACT Government, with the Disability Reference Group and wider Canberra community;
- continue to build referral pathways and integrated service responses with the National Disability Insurance Agency (NDIA) funded Early Childhood Early Intervention provider (NDIS EACH), including service provision to families in the Child and Family Centres and the Child Development Service.

Social Inclusion and Connected Communities

- Community Services is the lead ACT Government Directorate in the provision of human services initiatives, policy and programs which ensure social inclusion and community connection for all Canberrans. The Directorate's operations are tailored to meet the needs and aspirations of Canberrans from varying backgrounds which often intersect across portfolios including: Family Safety, Volunteers, Youth, Women, Seniors, Veterans, Multicultural, Disability, Community Recovery, Aboriginal and Torres Strait Islander Canberrans, Carers, Housing, Children and Families;
- the Directorate administers a suite of grants, awards and events which provide funding and space to implement socially inclusive community-led initiatives and celebrate the achievements, culturally significant occasions and milestones of individuals and groups across our portfolio areas. Examples include the annual Women's Awards, ACT Seniors Grants Program, Young Canberra Citizen of the Year Awards, annual National Multicultural Festival and Veterans Grants Program;
- the Directorate is responsible for the provision of recruitment, secretariat and governance support to a range of Ministerial Advisory Councils, comprised of community leaders, representing the interests and aspirations to ACT Government of Canberrans across our portfolio areas including: Multicultural, Seniors, Youth, Veterans, Women and Disability;
- in 2020-2021, the Directorate will implement a range of strategic initiatives which further support and augment social inclusion and community connection across the capital. These include:
 - additional funding for the Refugee, Asylum Seekers and Humanitarian Program to support temporary visa holders and asylum seekers adversely impacted by the COVID-19 pandemic.
 - extension of funding to 30 June 2021 for the Canberra Relief Network – established in March 2020 – to ensure food security for Canberrans economically impacted by the COVID-19 pandemic.
- implementation of the first three-year Action Plan under the *ACT Carers Strategy*;
- establishment of Canberra as a Welcoming City and delivery of commitments under the Welcoming Cities Standard (Established level);

- expansion of English language programs for refugees and asylum seekers, and assistance to refugees, asylum seekers and new migrants to enter the workforce through employment participation services;
- enhancement of the ACT Services Access Card to ensure the needs of ACT asylum seekers continue to be met;
- implementation of actions under the *ACT Multicultural Framework 2015-2020 Second Action Plan*, including reviewing multicultural grants and finalisation of an independent review into language schools;
- continued promotion of gender equity and wellbeing for women and girls through implementation of the *ACT Women's Plan 2016-26* including the development of the *Second Action Plan 2020-22*;
- provision of funding for the ACT Seniors Card Program, to provide eligible seniors with a range of discounts from participating businesses and services;
- supporting the ACT's response to the *National Plan to Respond to the Abuse of Older Australians (Elder Abuse) 2019-2023*;
- improving the capability of the ACT Public Service to recognise and respond to domestic and family violence through implementing the ACT Public Service Domestic and Family Violence Training strategy;
- leading the development and establishment of an ACT Domestic and Family Violence Death Review mechanism;
- continued monitoring and management of the Health Justice Partnership service for people experiencing domestic and family violence;
- support the design and implementation of a new integrated domestic and family violence risk assessment model for the ACT, including a pilot of case tracking and coordination;
- continue to support frontline domestic violence and rape crisis services to address sustained demand;
- progressing the jointly funded (government and community services sector) ACT Community Services Sector Sustainability Review to develop a more holistic understanding of service costs for the community services sector and co-design of future funding arrangements and procurement processes informed by the consultation on the Strengthening Partnerships – Commissioning for Social Impact Strategy;
- deliver the Community Support Package and the Supporting Children, Young People and their Families Package as part of ACT Government's COVID-19 stimulus measures to meet increased service demand and to help to ease financial stress.

Children, Young People and Family Services

- Implement and coordinate the Commonwealth funded *Australian Early Development Census*, including supporting use of Census data across Government for understanding early childhood in the ACT;
- continued implementation of national recommendations arising from the *Royal Commission into Institutional Responses to Child Sexual Abuse* and the National Redress Scheme, including responding to Requests for Information and Direct Personal Responses under the Scheme;
- continued response to the independent review recommendations at Bimberi Youth Justice Centre through infrastructure upgrades, specialist consultancy, system improvements and training;
- continue to strengthen specialist capacity at Bimberi including improving intelligence capability, therapeutic support and trauma informed care, training and work health and safety capabilities;
- continue to deliver culturally safe and inclusive services and programs for Aboriginal and Torres Strait Islander children and families through the Child Development Service and Child and Family Centres;
- identify options to implement and improve service pathways for children and young people which responds to the experience of young people gained through the Listening and Learning project through the Family Safety Hub;
- continue to work in partnership with the community and our non-government partners to mature the service system to deliver the vision of *A Step Up for Our Kids*. Deliver stage one of the Post-Strategy Evaluation for *A Step Up for Our Kids* and continue engagement with the community to develop an updated Strategy;
- continue to build capacity and strengthen oversight in Child and Youth Protection Services to ensure compliance, better practice and continuous improvement in the delivery of services to vulnerable and at risk children, young people and their families;
- continue to deliver the Child and Youth Record Information System (CYRIS), including portals for online reporting, information exchange and vendor maintenance and support;
- continue the early work with the Justice and Community Safety Directorate to support the establishment of a Therapeutic Care Court to provide collaborative and coordinated service provision for child protection matters in the ACT Children's Court.;
- increase permanency and stability for children and young people on long-term orders in out of home care through increased Enduring Parental Responsibility and Adoption Orders;

- continue ongoing work in partnership with the Health Directorate to support development of the *Best Start for Canberra's Children: First 1000 Days Strategy*, in partnership with the community.

Strong oversight for quality services and support

- Continue to enhance the ACT Senior Practitioner's oversight of the use of restrictive practices and the continued work towards reducing and eliminating the use of restrictive practices in: the care and protection services sector; the disability services sector, including under the NDIS; and the education sector; and continue to provide regulatory oversight of non-NDIS specialist disability, care and protection and community housing providers, ensuring financial viability, sector development and growth, protection of government funding and equity and facilitate investment in all sectors by promoting confidence in good governance as well as reducing regulatory barriers to providers.

Estimated Employment Level

Table 1: Estimated Employment Level

	2018-19 Actual Outcome	2019-20 Budget	2019-20 Actual Outcome	2020-21 Budget
Staffing (FTE)	641.5	657.7 ¹	702.7 ²	694.2 ³

Notes:

1. The increase in 2019-20 budget from 2018-19 actual outcome represents the staff returning to CSD's budget from Housing ACT, as a realignment of operational responsibilities, new initiatives less the reduction in staff numbers due to the ceasing initiatives from prior years.
2. The increase in 2019-20 actual outcome from 2019-20 budget represents the additional staff numbers relating to new initiatives, coordination team in delivering Community Support Package as part of the broader Government's COVID-19 Economic Survival Package and the extension of employment for temporary employees employed in the ACT Public Service under the *Public Sector Management Act 1994* during the COVID-19 pandemic.
3. The decrease in 2020-21 budget compared with 2019-20 actual outcome represents the expected reduction in staff numbers as the stimulus measures during the COVIC-19 pandemic gradually eases.

Strategic Objectives and Indicators

Strategic Objective 1

Strengthen the capacity of people with disabilities, their families and carers to maximise control over their lives

The ACT is committed to the delivery of the NDIS to ensure that it achieves the objectives set out in the *National Disability Insurance Scheme Act 2013*, including enabling people with disability to exercise choice and control in the pursuit of their goals and the planning and delivery of their supports.

The ACT has entered into a Bilateral Agreement with the Commonwealth on the National Disability Insurance Scheme (NDIS) commencing 1 July 2019. Through this agreement the ACT commits to improve the outcomes of people with disability by supporting them through the NDIS with the goal of increasing social and economic participation.

Strategic Indicator 1: Number of participants in the NDIS

2019-20 Target	2020-21 Target	2021-22 Estimate	2022-23 Estimate	2023-24 Estimate
7,544 ¹	7,726	7,903	8,073	TBC ²

Notes:

1. The 2019-20 target and forward estimates reflect estimated NDIS population in the ACT, whereas in 2018-19 the target reflected the estimated number of participants with approved plans in the *Bilateral Agreement* with the Commonwealth. The result is reported through the *Council of Australian Governments (COAG) Disability Reform Council Quarterly Reports*.
2. The length of *Bilateral Agreement between the Commonwealth of Australia and the ACT Government on the NDIS Full Scheme* is four years from 2019-20 to 2022-23. The estimated number of NDIS participants in 2023-24 will be provided at stage of year four of the current bilateral agreement.

Strategic Objective 2

Improve outcomes for children and families through the provision of coordinated locally based services

The Directorate aims to improve outcomes for children and families through the Child and Family Centres Program. The Child and Family Centres Program has been developed on an evidence based, best practice model offering a one-stop shop for services and programs for children and families. Services and programs are delivered in partnership with other ACT Government agencies and community based organisations.

This indicator shows the number of occasions of service delivered at Child and Family Centres in partnership with early intervention and prevention services.

Strategic Indicator 2: Number of occasions of service to Child and Family Centre clients

2019-20 Target	2020-21 Target	2021-22 Estimate	2022-23 Estimate	2023-24 Estimate
8,250	8,250	8,250	8,250	8,250

Strategic Objective 3

Improve the outcomes for people in the community by providing a range of support and services

The Directorate provides funding to community organisations to deliver community development activities, counselling, referral services and emergency relief. The community organisations work in partnership with the ACT Government to build stronger communities, enhance resilience, strengthen capacity and facilitate participation of individuals and the broader community.

Strategic Indicator 3: Value of community services support programs

2019-20 Target \$'000	2020-21 Target \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
13,286	18,280 ¹	14,559 ²	14,738	15,014

Notes:

1. The increase in the 2020-21 target from the 2019-20 target is due mainly to the Community Support Package as part of the broader Government's COVID-19 Economic Survival Package.
2. The decrease in the 2021-22 estimates from 2020-21 target is due to the cessation of the Government's COVID-19 Economic Survival Package.

Strategic Objective 4

Promote and increase participation in community life by Canberrans, including those from culturally and linguistically diverse backgrounds

The Directorate promotes community participation by people from culturally and linguistically diverse backgrounds, including through the implementation of the *ACT Multicultural Framework 2015-2020*.

The proportion of Canberrans who agree that Canberra as a community accepts people from different cultures is an indication of how well the Directorate is contributing to this objective. This is measured annually through the Canberra Omnibus Survey (COS).

Strategic Indicator 4: The proportion of Canberrans who agree that Canberra as a community accepts people from different cultures

2019-20 Target	2020-21 Target	2021-22 Estimate	2022-23 Estimate	2023-24 Estimate
90%	90%	90%	90%	90%

Strategic Objective 5

Promote an anti-violence culture in the ACT to ensure that women feel safe

The Directorate works to enhance the status of women and girls in the ACT and to create a community where they are safe, healthy, equally represented and valued for their contribution to society. This is achieved through the implementation of the *ACT Women's Plan* and work under the *National Plan to Reduce Violence against Women and their Children 2010-2022*. This is also achieved through targeted women's programs such as grant and leadership programs for women and girls, International Women's Day and Violence Prevention Awards, and the application of women's safety assessments to ACT funded events and environment design in urban planning.

The data is obtained from the 'Community Satisfaction with Policing' national survey, measuring women's perception of safety when they are by themselves walking in the neighbourhood during the day and at night.

Strategic Indicator 5: The proportion of women who feel safe when they are by themselves, walking in the neighbourhood during the day and at night

	2019-20 Target %	2020-21 Target %	2021-22 Estimate %	2022-23 Estimate %	2023-24 Estimate %
Day	93	93	93	93	93
Night	40	41	42	42	42

Strategic Objective 6

Provision of services and interventions that reduce the risk of re-substantiated reports of abuse

The Directorate provides child protection services for children and young people. A reduced re-substantiation rate is an indication that assessment, evaluation of risk and action have been taken to minimise experiences of abuse and neglect to reoccur. Repeated occurrences of maltreatment, as indicated by re-substantiation, are an indicator of cumulative harm. This is a national indicator for child protection services.

Strategic Indicator 6: Re-substantiation rates

	2019-20 Target %	2020-21 Target %	2021-22 Estimate %	2022-23 Estimate %	2023-24 Estimate %
Re-substantiation Rate — Within 3 Months	12	12	12	12	12
Re-substantiation Rate — Within 12 Months	22	22	22	22	22

Strategic Objective 7

Provision of services that improve outcomes for young people involved with the justice system

The Directorate aims to improve outcomes by providing support services to young people at risk and through the support and supervision of young offenders.

Recidivism rates measure the return of young people to the youth justice system, after receiving a final Court Order. They are an indicator of outcomes for young people, in particular whether interventions have been successful in assisting young people to exit the youth justice system.

Strategic Indicator 7: Recidivism of young people

	2019-20 Target %	2020-21 Target %	2021-22 Estimate %	2022-23 Estimate %	2023-24 Estimate %
Recidivism of Sentenced Young People in Custody	43	43	43	43	43
Recidivism of Young People on Community Based Orders	34	34	34	34	34

Strategic Objective 8

Improve stability of children in care through case management and appropriate services and programs

The Directorate provides child protection services for children and young people by promoting their safety within the family unit. Where a child is at risk and cannot remain within the family home, the Directorate supports the child in out of home care.

Uninterrupted placements signal appropriately targeted intervention, stability and continuity of care. This maximises opportunities to achieve positive outcomes for vulnerable children and young people.

Strategic Indicator 8: Proportion of children exiting care having experienced no more than two placements in care

2019-20 Target %	2020-21 Target %	2021-22 Estimate %	2022-23 Estimate %	2023-24 Estimate %
75	75	75	75	75

Strategic Objective 9

Ensure the high quality of suitable entities for care and protection purposes

The Directorate has responsibility for the oversight of suitable entities for care and protection purposes. This function requires that suitable entities in the ACT are financially sound, supported by robust governance structures and adhere to current best practice standards.

Strategic Indicator 9: The proportion of suitable entities compliant with registration standards

2019-20 Target %	2020-21 Target %	2021-22 Estimate %	2022-23 Estimate %	2023-24 Estimate %
100	100	100	100	100

Strategic Objective 10

Ensure the high quality of suitable entities for community housing purposes

The Directorate has responsibility for the oversight of suitable entities for community housing purposes. This function requires that suitable entities in the ACT are financially sound, supported by robust governance structures and adhere to current best practice standards.

Strategic Indicator 10: The proportion of suitable entities compliant with registration standards

2019-20 Target %	2020-21 Target %	2021-22 Estimate %	2022-23 Estimate %	2023-24 Estimate %
100	100	100	100	100

Output Classes (Controlled GGS)

Output Class 1: Strategic Policy, Inclusion and Participation

Table 2: Output Class 1: Strategic Policy, Inclusion and Participation

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost ^{1,2}	68,840	74,834
Controlled Recurrent Payments ²	69,416	73,559

Notes:

1. Total cost includes depreciation and amortisation of \$0.232 million in 2019-20 and \$0.066 million in 2020-21.
2. The increase in the 2020-21 budget from the 2019-20 audited outcome is mainly due to the new initiatives, Community Support Package and Supporting Children, Young People and Their Families and Carers Package as part of the broader Government's COVID-19 Economic Survival Package along with the Coronavirus Domestic and Family Violence Responses funding provided by the Commonwealth provided in the 2020-21 Budget.

Output 1.1: Inclusion and Participation

Inclusion and Participation provides strategic advice to strengthen the inclusion and participation of all people in Canberra's community, including people from multicultural backgrounds, youth, women, veterans and seniors and people with disability. The contribution and support for the engagement of all people is recognised through community events, awards, ceremonies and grants. Inclusion and Participation administers and funds community sector services and programs.

Table 3: Output 1.1: Inclusion and Participation

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost ^{1,2}	43,295	45,940
Controlled Recurrent Payments ¹	44,858	45,341

Notes:

1. Total cost includes depreciation and amortisation of \$0.052 million in 2019-20.
2. The increase in the 2020-21 budget from the 2019-20 audited outcome is mainly due to the new initiatives, Community Support Package and Supporting Children, Young People and Their Families and Carers Package as part of the broader Government's COVID-19 Economic Survival Package along with the Coronavirus Domestic and Family Violence Responses funding provided by the Commonwealth provided in the 2020-21 Budget.

Output 1.2: Office for Disability

The ACT Office for Disability promotes social inclusion and community participation of people with disability through supporting the implementation of the NDIS; progressing the objectives of the National Disability Strategy including equal access to justice for people with disability through the Disability Justice Strategy, equal access to services and participation in mainstream community activities; promoting the International Day of People with Disability; and supporting the Disability Reference Group, the ACT Inclusion Council and the Chief Minister's Inclusion Awards.

Table 4: Output 1.2: Office for Disability

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost ¹	4,141	4,742
Controlled Recurrent Payments	4,441	4,689

Note:

1. The increase in the 2020-21 budget from the 2019-20 audited outcome is mainly due to the funding profile of the NDIS Transition Integrated Service Response and the Disability Justice Strategy along with the Community Support Package as part of the broader Government's COVID-19 Economic Survival Package.

Output 1.3: Strategic Policy

Strategic Policy drives evidence informed policy advice and service design, information analysis and governance, digital strategy, reform initiatives and Aboriginal and Torres Strait Islander policy and engagement, with a focus on innovation, sustainability and continuous improvement.

The Division provides strategic legislative reform and policy development to improve and drive long term, human-centred initiatives that focus on early investment and support. The Division supports teams across the Directorate to embed the Strategic Plan outcomes into their day to day work, improve their data literacy and capability, and leads the digital transformation agenda for the Directorate.

Table 5: Output 1.3: Strategic Policy

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost ¹	13,624	14,365
Controlled Recurrent Payments ^{1,2}	12,338	13,915

Notes:

1. Total cost includes depreciation and amortisation of \$0.142 million in 2019-20.
2. The increase in the 2020-21 budget from the 2019-20 audited outcome is mainly due to Supporting Children, Young People and Their Families and Carers Package as part of the broader Government's COVID-19 Economic Survival Package, reprofile of existing initiatives along with new initiatives provided in the 2020-21 Budget.

Output 1.4: Quality, Complaints and Regulation

Quality, Complaints and Regulation (QCR) operates independently from program, funding or policy streams within the Directorate. Its aim is to ensure high quality services to often vulnerable people. It includes the Office of the Human Services Registrar, which regulates human services providers under ACT legislation and the Office of the Senior Practitioner for the reduction and elimination of restrictive practices. QCR is responsible for building capacity of service providers to deliver quality and viable services whilst investigating incidents and complex complaints made about government and non-government service providers. QCR provides support to strategic committees and projects and also represents the Directorate on matters relating to quality and safeguards for vulnerable and disadvantaged members of our community.

Table 6: Output 1.4: Quality, Complaints and Regulation

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost ^{1,2}	3,963	3,378
Controlled Recurrent Payments ²	3,708	3,243

Notes:

1. Total cost includes depreciation and amortisation of \$0.018 million in 2019-20 and \$0.066 million in 2020-21.
2. The decrease in the 2020-21 budget from the 2019-20 audited outcome is mainly due to the cessation of the Review of Aboriginal and Torres Strait Islander children and young people involved with Child and Youth Protection initiative.

Output 1.5: Safer Families

The Office of the Coordinator General for Family Safety provides strategic leadership, coordination, policy analysis and innovation expertise to drive cultural change and system reform, and to build whole-of-Government and whole-of-community capability to address domestic and family violence.

Table 7: Output 1.5: Safer Families

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost ^{1,2}	3,817	6,409
Controlled Recurrent Payments ^{1,2}	4,071	6,371

Notes:

1. Total cost includes depreciation and amortisation of \$0.020 million in 2019-20.
2. The increase in the 2020-21 budget from the 2019-20 audited outcome is due to the new initiatives and the Coronavirus Domestic and Family Violence Responses funding provided by the Commonwealth provided in the 2020-21 Budget provided.

Output Class 2: Children, Youth and Families

Table 8: Output Class 2: Children, Youth and Families

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost ^{1,2}	138,978	146,526
Controlled Recurrent Payments ²	129,448	139,181

Notes:

1. Total cost includes depreciation and amortisation of \$2.632 million in 2019-20 and \$3.506 million in 2020-21.
2. The increase in the 2020-21 budget from the 2019-20 audited outcome is mainly due to the new initiatives, Supporting Children, Young People and Their Families and Carers Package as part of the broader Government's COVID-19 Economic Survival Package along with the Family Law Information Sharing funding provided by the Commonwealth in the 2020-21 Budget.

Output 2.1: Child and Family Centres

Early intervention and prevention services are provided through a universal platform with targeted services for vulnerable families. Services provided include parenting groups, advice and support, sustained home visiting, specialist clinical services, and community development and education programs. Services are delivered in partnership with other agencies, local community organisations and service providers.

Table 9: Output 2.1: Child and Family Centres

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost ^{1,2}	7,078	6,693
Controlled Recurrent Payments	6,216	6,339

Notes:

1. Total cost includes depreciation and amortisation of \$0.281 million in 2019-20 and \$0.209 million in 2020-21.
2. The decrease in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to the cost of Early Year Engagement Officers and the leave expenses relating to staff movements combined with a higher rate in estimating 2019-20 leave entitlements. The cost of Early Year Engagement Officers can be partially met with funding from Education Directorate through the ACT Early Childhood Strategy provided in the 2019-20 Budget.

Output 2.2: Child Development Service

The Child Development Service has a focus on early identification and intervention and provides assessment, referral, information and linkages for children birth to six years living in the ACT, where there are concerns relating to their development. Autism assessments are provided for children up to twelve years. Children seven to eight years with complex needs who have not had a previous assessment by allied health professionals can access the service.

Table 10: Output 2.2: Child Development Service

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost ^{1, 2}	5,645	5,399
Controlled Recurrent Payments ²	4,881	5,028

Notes:

1. Total cost includes depreciation and amortisation of \$0.239 million in 2019-20 and \$0.230 million in 2020-21.
2. The increase in the 2020-21 budget from the 2019-20 audited outcome is mainly due to the cost of psychologists for autism spectrum disorder and child developmental assessments. The Education Directorate provides funding to the Directorate for this service which is recognised as a revenue other than Controlled Recurrent Payments.

Output 2.3: Child and Youth Protection Services

Provision of statutory child protection and youth justice services is aimed at improving and promoting the safety and the wellbeing of children, young people, their families and the community.

Table 11: Output 2.3: Child and Youth Protection Services

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost ^{1, 2}	126,255	134,434
Controlled Recurrent Payments ²	118,351	127,814

Notes:

1. Total cost includes depreciation and amortisation of \$2.112 million in 2019-20 and \$3.067 million in 2020-21.
2. The increase in the 2020-21 budget from the 2019-20 audited outcome is mainly due to the new initiatives, Supporting Children, Young People and Their Families and Carers Package as part of the broader Government's COVID-19 Economic Survival Package along with the Family Law Information Sharing funding provided by the Commonwealth in the 2020-21 Budget.

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 outcome can be found in the Annual Report at https://www.communityservices.act.gov.au/data/assets/pdf_file/0004/1664518/CSD-Statement-of-Performance.pdf.

Output Class 1: Strategic Policy, Inclusion and Participation

Output 1.1: Inclusion and Participation

Table 12: Accountability Indicators Output 1.1

	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Results	Variance (%)
Inclusion and Participation				
a. Number of community building, participation grants and scholarship programs administered ¹	15	8	4	-50
b. Percentage of participants who successfully complete the Work Experience and Support Program	90%	90%	93%	3
c. Proportion of funded services that were visited by a Relationship Manager during the financial year ²	75%	38%	51%	34
d. Number of community engagement opportunities for veterans in the ACT	7	4	4	-
e. Number of community engagement opportunities for seniors in the ACT ³	7	4	2	-50
Total Cost (\$'000) ⁴	45,940	22,970	25,170	10
Controlled Recurrent Payments (\$'000)	45,341	22,670	22,416	-1

Notes:

- This indicator measures the number of grants allocated to assist community organisations to strengthen capacity, sustainability and address disadvantage in the community.
- This indicator measures the percentage of people who finish the program which is designed to assist Canberrans from culturally and linguistically diverse backgrounds enter the workforce by providing an opportunity to improve skills and confidence, as well as develop important networks with the ACT Public Service.
- This indicator measures the proportion of funded services organisations visited during the financial year.
- This indicator measures the number of Veterans Advisory Committee meetings and community consultation forums held.
- This indicator measures the number of community engagement opportunities for seniors in the ACT.

Variances between YTD Targets and YTD Result:

- The lower than targeted result is due to timing in delivering the grant programs. The targeted grants are expected to be finalised prior to the end of 2020-21.
- The higher than targeted result is due to the accelerated service visits during the second quarter of 2020-21 in line with Step 3.2 of Canberra's Recovery Plan: Easing of Restrictions Roadmap which came into effect on Friday, 9 October 2020.
- The lower than targeted result is mainly due to the impact of the COVID-19 pandemic. The community engagement activities relating to the implementation of the Age-Friendly City Plan 2020-2024 and broader supports for older Canberrans will be undertaken later in 2020-21.

4. The higher than targeted result is mainly due to the payment of Community Support Package provided as part of the broader Government's COVID-19 Economic Survival Package and the Coronavirus Domestic and Family Violence Responses funding provided by the Commonwealth.

Output 1.2: Office for Disability

Table 13: Accountability Indicators Output 1.2

	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Results	Variance (%)
Office for Disability				
a. Community engagement activities on National Disability Strategy ¹	8	4	7	75
b. Implement Companion Card Program - Number of Companion Card affiliates ²	94	94	87	-7
Total Cost (\$'000) ³	4,742	2,371	2,148	-9
Controlled Recurrent Payments (\$'000)	4,689	2,345	2,341	-

Notes:

- a. This indicator measures the number of policy and project initiatives that engage directly with the community on issues to inform progress of outcomes against the commitment to the National Disability Strategy.
- b. This indicator measures the implementation of the Companion Card Program through the number of Companion Card affiliates recruited.

Variances between YTD Targets and YTD Result:

1. The Office for Disability has worked in partnership with community and Government to deliver a range of activities and strategies to support greater inclusion of people with disability, particularly during the COVID-19 pandemic.
2. The recruitment campaign for the Companion Card was affected by COVID-19 pandemic which will also have a medium-term impact on the increase to the affiliates program due to the financial impacts experienced by businesses and events. The new recruitment of affiliates for the ACT Companion Card will be progressed as soon as practical given both the economic impacts on business and the community participation constraints of people with disability through the COVID-19 pandemic.
3. The lower than budgeted result is due mainly to the delay in delivery of programs and cancellation of event as a result of social distancing and restriction rules in place during the COVID-19 pandemic.

Output 1.3: Strategic Policy

Table 14: Accountability Indicators Output 1.3

	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Results	Variance (%)
Strategic Policy				
a. Implementation of projects included in the Whole of Government plan on Aboriginal and Torres Strait Islander Agreement ¹	2	2	0	-100
b. Satisfaction of funded organisations with government contract administration (as measured by annual survey) ²	90%	N/A	N/A	N/A
c. Provision of strategic policy advice on human services issues to drive improved outcomes for children, young people and their families ³	3	3	0	-100
d. Performance improvement initiatives	3	3	3	-
Total Cost (\$'000) ⁴	14,365	7,182	6,094	-15
Controlled Recurrent Payments (\$'000)	13,915	6,957	6,768	-3

Notes:

- The two projects in 2020-21 are: 'finalise the Outcomes Framework under the *Aboriginal and Torres Strait Islander Agreement 2019-2028*' and 'delivery of the Aboriginal and Torres Strait Islander Governance Framework and Toolkit in collaboration with the Aboriginal and Torres Strait Islander Elected Body'.
- This indicator measures the extent to which non-government entities that administer and provide services contracted by the government are satisfied with the way their contracts are administered, including management of contract compliance through monitoring contractual requirements and service delivery quality, disbursement of contract payments and offering advice and support to service providers.
- The three initiatives in 2020-21 are: 'Legislative reform identified by the Our Booris, Our Way Review', 'Provision of policy advice into service system analysis for raising the minimum age of criminal responsibility' and 'Delivery of a defined model of external merits review'.
- The three initiatives are: 'Australian Early Development Census', 'the Evaluation Governance Committee' and 'the Go Digital (Records) project'.

Variances between YTD Targets and YTD Result:

- This is an annual measure and the targeted initiatives are expected to be finalised prior to the end of the financial year.
- This is an annual survey to be conducted in the fourth quarter in 2020-21.
- This is an annual measure and the targeted initiatives are expected to be finalised prior to the end of the financial year.
- The lower than budgeted result is mainly due to staff vacancies and timing of delivering of initiatives and events, including Aboriginal and Torres Strait Islander Elected Body meetings, the Our Booris, Our Way Implementation Oversight Committee and the National Agreement on Closing the Gap.

Output 1.4: Quality, Complaints and Regulation

Table 15: Accountability Indicators Output 1.4

	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Results	Variance (%)
Quality, Complaints and Regulation				
a. Regulatory and process reform initiatives	4	4	4	-
b. Number of regulated service providers	1,516	1,516	1,513	-
c. Number of tenancies managed by registered community housing providers	1,904	1,904	1,904	-
Total Cost (\$'000) ¹	3,378	1,689	1,595	-6
Controlled Recurrent Payments (\$'000)	3,243	1,622	1,615	-

Notes:

- The four reform initiatives are: 'Continuation of the establishment of the Senior Practitioner for the Reduction and Elimination of Restrictive Practices', 'National approach to NDIS Worker Screening', 'Strengthening Practice Committee' and 'Review of the Complaints Handling and Management Policy'.
- This indicator measures the number of regulated services providers.
- This indicator measures the quantum of tenancies managed by the community housing providers registered under the National Regulatory System for Community Housing.

Variances between YTD Targets and YTD Result:

- The lower than budgeted result is due to timing of expenses and it is expected to be on budget by the end of 2020-21.

Output 1.5: Safer Families

Table 16: Accountability Indicators Output 1.5

	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Results	Variance (%)
Safer Families				
a. Family Violence Statement presented to the ACT Legislative Assembly ¹	2	1	1	-
Total Cost (\$'000)	6,409	3,205	3,129	-2
Controlled Recurrent Payments (\$'000) ²	6,371	3,186	2,163	-32

Note:

- This indicator measures the Government's progress and achievements in addressing family and domestic violence.

Variances between YTD Targets and YTD Result:

- The delivery of the 2019-20 Family Violence Statement was postponed as a result of the impact of COVID-19 and it was delivered in July 2020. The 2020-21 Family Violence Statement is expected to be presented in the ACT Legislative Assembly by the end of 2020-21.
- The lower than budgeted result is mainly due to timing in the Directorate requesting disbursement of Controlled Recurrent Payment. The Directorate expects to request disbursement of Controlled Recurrent Payment in full by the end of 2020-21.

Output Class 2: Children, Youth and Families

Output 2.1: Child and Family Centres

Table 17: Accountability Indicators Output 2.1

	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Results	Variance (%)
Child and Family Centres				
a. Number of Community Development/Education Programs ¹	225	113	182	62
b. Number of Parenting Assistance Sessions ²	1,125	563	495	-12
c. Client satisfaction with services ³	90%	N/A	N/A	N/A
Total Cost (\$'000) ⁴	6,693	3,346	3,183	-5
Controlled Recurrent Payments (\$'000)	6,339	3,169	3,154	-

Notes:

- The number of group sessions run by Child and Family Centres addressing community development and education issues.
- The combined Parent Group Sessions and Parents as Teachers home visits to achieve a count of all sessions run by Child and Family Centres, which assist with a wide variety of parenting issues being experienced by families.
- A 'self-report' telephone survey of clients who access the service; received at least one provision of service and had a case opened on Children and Young Peoples Systems (CHYPS).

Variances between YTD Targets and YTD Result:

- The higher than targeted result is mainly due to the increased capacity and maturity of projects resulting in increased activity especially in Koori Preschools.
- The lower than targeted result is due to a decrease in face-to-face parenting assistance sessions in line with the social distancing requirements during the COVID-19 pandemic. The Child and Family Centres continued the support to families through increased individualised and targeted case management activities.
- The survey will be undertaken and the result will be reported in the fourth quarter in 2020-21.
- The lower than budgeted result is due to timing of expenses and it is expected to be on budget by the end of 2020-21.

Output 2.2: Child Development Service

Table 18: Accountability Indicators Output 2.2

	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Results	Variance (%)
Child Development Service				
a. Hours of service provided to the clients of the Child Development Service ¹	21,125	10,563	8,659	-18
Total Cost (\$'000) ²	5,399	2,700	2,497	-8
Controlled Recurrent Payments (\$'000)	5,028	2,514	2,502	-

Note:

- The total hours of services provided to clients of the Child Development Service.

Variances between YTD Targets and YTD Result:

- The lower than targeted result is attributed to a number of staff vacancies and changes in service delivery implemented to control and limit client numbers in waiting spaces and treatment areas to align with health advice regarding managing community safety in response to COVID 19 pandemic.
- The lower than budgeted result is due to timing of expenses and it is expected to be on budget by the end of 2020-21.

Output 2.3: Child and Youth Protection Services

Table 19: Accountability Indicators Output 2.3

	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Results	Variance (%)
Child and Youth Protection Services				
a. Number of custody days used annually ¹	5,000	2,500	2,144	-14
b. Youth Justice Case Plans completed ²	90%	90%	85%	-6
c. Child Protection Reports and Child Concern Reports about children and young people ³	18,000	9,000	10,436	16
d. Child Protection Reports requiring appraisal ⁴	2,500	1,250	1,176	-6
e. Number of child protection reports received and proceeding to appraisal that were substantiated ⁵	500	250	137	-45
f. Number of children and young people receiving a service during the year ⁶	2,800	2,800	2,452	-12
g. Number of Aboriginal and Torres Strait Islander children and young people receiving support during the year ⁷	630	630	597	-5
h. Total number of children and young people for whom the Director-General has parental responsibility ⁸	820	820	773	-6
i. Total out-of-home care days used annually	300,000	150,000	152,355	2
j. Number of out-of-home care days used by Aboriginal and Torres Strait Islander children and young people	89,000	44,500	44,508	-
k. Average investment per out-of-home care day	\$173	\$173	\$166	-4
l. Number of permanency placements	25	13	12	-4
Total Cost (\$'000) ⁹	134,434	67,217	60,606	-10
Controlled Recurrent Payments (\$'000)	127,814	63,907	64,213	-

Notes:

- The number of days served in custody by the young person.
- The proportion of case plans prepared or reviewed within six weeks of the start of a supervised sentenced order.
- The number of contacts by persons who believe or suspect that a child or young person is or has been abused or neglected counted for each individual child or young person.
- A report is considered to require an appraisal if, on the basis of the information received and known history of the child or young person, there appears to be reasonable risk of abuse or neglect, or that the child or young person is likely to be in need of care.
- An appraisal of a child or young person and their situation is recorded as 'substantiated' if in the professional opinion of the case manager there is reasonable cause to believe that the child has been suffering, is suffering or is likely to suffer physical or sexual abuse, neglect or other significant harm.
- The number of individual children and young people receiving appraisal, support and/or ongoing casework from Child and Youth Protection Services during the year.
- The number of Aboriginal and Torres Strait Islander individual children and young people receiving appraisal, support and/or ongoing casework from Child and Youth Protection Services during the year.
- The number of children on a given day who are subject to a child protection court order conferring part or sole parental responsibility to the Chief Executive or a Voluntary Care Agreement under section 397 of the *Children and Young People Act 2008*.
- The number of days for which the Child and Youth Protection Services made a payment for overnight care of children in out of home care.
- The number of days for which the Child and Youth Protection Services made a payment for overnight care of Aboriginal and Torres Strait Islander children in out of home care.
- The average cost per out-of-home care day for the Child and Youth Protection Services in ACT.
- The number of permanency orders made throughout the year including inter-country adoptions, local adoptions, step family or 'known' adoptions & Enduring Parental Responsibility orders.

Variations between YTD Targets and YTD Result:

1. Variance in custody days is influenced by the offences committed, court practices, and the opportunity for young people to engage with diversion and early intervention services. This figure fluctuates based on the number of young people remanded or sentenced to custody.
2. The lower than targeted result is mainly due to the added complexity of arranging face to face meetings with young people during the COVID-19 pandemic and staff adopting to new functionality introduced in November 2020 to input relevant data into the Children and Youth Record Information System (CYRIS).
3. Reports are initiated by the community contacting Child and Youth Protection Services (CYPS) and the number of reports received can fluctuate depending on a range of factors, including but not limited to publicity about child abuse and neglect, community education and change in reporting partners.
4. The number of reports proceeding to appraisal can fluctuate depending on the number of reports received and the individual level of risk identified for a particular child, young person or family.
5. The number of substantiated reports can fluctuate depending on the results of the appraisal for each child or young person. The lower than targeted result indicates fewer children and young people reported to CYPS experienced substantiated abuse and neglect.
6. The targets are accumulative annual targets which do not start at zero. There are a core number of children receiving long term support that will remain in the count with a slowly increasing number of children and young people requiring short term assistance being added to the count throughout the year. It is expected that the result will meet the target at the end of 2020-21.
7. The number of Aboriginal and Torres Strait Islander children receiving support during the year fluctuates regularly. A reduction in this result is the desired outcome, but this figure fluctuates regularly and continues to be monitored carefully and falls under the focused work of the *A Step Up for Our Kids Strategy* and implementation of recommendations from the *Our Booris, Our Way* Review.
8. The number of children in the care of the Director-General can fluctuate on a daily basis, depending on factors such as orders or agreements expiring or commencing. This result may be early evidence of the success of the reforms implemented under *A Step Up for Our Kids Out of Home Care Strategy*.
9. The lower than budgeted result is mainly due to staff vacancies and timing of operational expenses. It is expected to be on budget by the end of 2020-21.

Changes to Appropriation

Table 20: 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
2019-20 Budget	186,474	181,081	181,504	183,673	187,427
FMA Section 16B Rollovers from 2018-19					
S16B Rollover - NDIS Transition Integrated Service Response	177	0	0	0	0
2019-20 Budget Review					
Building capacity in Child and Youth Protection Services	389	800	822	834	845
Cultural tourism hub at the Yarramundi Cultural Centre	173	0	0	0	0
Disability Justice Strategy	308	397	529	558	568
Improving and expanding online services	50	171	664	396	402
Increased support for the Bimberi Youth Justice Centre	555	525	538	546	559
More support for the Out of Home Care system	1,772	2,243	399	0	0
Strengthening services for Aboriginal and Torres Strait Islander children and young people	670	1,030	1,316	0	0
Supporting the Reportable Conduct Scheme	215	598	738	749	759
2020-21 Budget Policy Decisions					
A Step Up for Our Kids - Beyond 2020	0	11,311	13,124	0	0
Actions to support the Second Action Plan 2020-22 under the ACT Women's Plan 2016-26	0	238	0	0	0
Better Government – Supporting the Freedom of Information Act 2016	0	1,021	0	0	0
Canberra Relief Network (CRN) - extension	0	52	0	0	0
Child and Family Support Network	0	375	0	0	0
Child and Youth Protection Services Quality Assurance and Improvement	0	179	0	0	0
COVID-19 Public Health Response	0	328	0	0	0
COVID-19 Stimulus measure – Community Support Package	5,447	3,653	0	0	0
Deliver a purpose-built facility with the Gugan Gulwan Youth Aboriginal Corporation to better deliver essential services	0	143	0	0	0
ERO-Funding increase for Community Organisations and Development of Evidence Base for Future Funding Decisions	0	50	2,037	3,420	3,520
Implementation of Our Booris, Our Way Recommendations	0	1,064	1,477	1,445	1,463
Healing and Reconciliation Fund – Establishment	0	144	173	0	0
Health Justice Partnership: Delivering support for new parents experiencing domestic violence	0	739	0	0	0
Implementing the Commonwealth Redress Scheme for Institutional Child and Sexual Abuse	0	398	0	0	0
Integrated Family Safety Information Sharing and Risk Assessment	0	180	437	470	0
Integrated Service Response Program	0	640	0	0	0
Maintaining Systems Supporting Practice (CYRIS)	0	593	0	0	0
More frontline domestic violence and rape crisis services	0	767	0	0	0
National Agreement on Closing the Gap	0	195	195	195	195
Refugee, Asylum Seeker and Humanitarian (RASH) program	0	100	0	0	0
Support for children, young people and their families	0	1,701	0	0	0
Technology Upgrade Fund for the Community Sector	0	350	350	350	350
Therapeutic Care Court for the ACT Childrens Court	0	531	0	0	0

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
We Don't Shoot Our Wounded: Improving responses to family violence in Aboriginal and Torres Strait Islander families	0	150	0	0	0
2020-21 Budget Technical Adjustments					
Commonwealth Grant - Coronavirus Domestic and Family Violence Responses	1,315	1,709	0	0	0
Commonwealth Grant - Family Law Information Sharing	0	270	139	0	0
Revised Funding Profile - Building capacity in Child and Youth Protection Services	0	282	0	0	0
Revised Funding Profile - Cultural tourism hub at the Yarramundi Cultural Centre	0	173	0	0	0
Revised Funding Profile - Disability Justice Strategy	0	63	0	0	0
Revised Funding Profile - Implementing the Commonwealth Redress Scheme for Institutional Child and Sexual Abuse	0	242	0	0	0
Revised Funding Profile - Improving and expanding online services	0	50	0	0	0
Revised Funding Profile - More support for the Out of Home Care system	0	170	0	0	0
Revised Funding Profile - NDIS Transition Integrated Service Response	0	342	0	0	0
Revised Funding Profile - Recognising Canberra's carers	0	35	0	0	0
Revised Funding Profile - Training in domestic violence for frontline workers	0	245	0	0	0
Revised Indexation Parameters	0	-1,033	-2,362	-3,324	-4,321
Revised Superannuation Parameters	0	149	225	82	161
Savings - Building a better city - Civic and Dickson office accommodation	0	-311	-415	-439	-450
Savings - Coordinator General position (for non-health COVID-19 response)	0	-38	0	0	0
Savings - COVID-19 Public Health Response	0	-401	0	0	0
Savings - Workers Compensation premium	0	-887	146	146	146
Transfer - Shared Services Finance and Human Resources fixed cost contribution	-25	-67	-60	-52	-53
Treasurer's Advance	1,344	0	0	0	0
Cessation - Attraction and Retention of Child and Youth Protection Staff	0	0	0	-159	-160
2020-21 Budget	198,864	212,740	201,976	188,890	191,411

Table 21: 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	2,898	1,325	436	448	459
2019-20 Budget Review					
Improving and expanding online services	649	1,506	0	0	0
2020-21 Budget Policy Decisions					
ACT Housing Refurbishments – Ruby's house	0	1,000	0	0	0
Data system to support the Domestic Violence Death Review	0	200	0	0	0
Deliver a purpose-built facility with the Gugan Gulwan Youth Aboriginal Corporation to better deliver essential services	0	175	250	0	0
Maintaining Systems Supporting Practice (CYRIS)	0	1,291	0	0	0
Strengthening specialist capacity at Bimberi Youth Justice Centre	0	750	0	0	0
2020-21 Budget Technical Adjustments					
Revised Funding Profile - Better Infrastructure Fund	-26	26	0	0	0
Revised Funding Profile - Building connections for early intervention and prevention	-104	104	0	0	0
Revised Funding Profile - Children and Youth Record Information System Completion	-3	-297	300	0	0
Revised Funding Profile - Continuing to reduce and eliminate restrictive practices	-279	279	0	0	0
Revised Funding Profile - Improving and expanding online services	-330	-420	750	0	0
Revised Funding Profile - Maintaining Systems Supporting Practice (CYRIS)	0	-730	730	0	0
Revised Funding Profile - Strengthening security and CCTV facilities at Bimberi Youth Justice Centre	-68	68	0	0	0
2020-21 Budget	2,737	5,277	2,466	448	459

Table 22: 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
2019-20 Budget	157,864	160,560	167,161	174,029	180,990
2020-21 Budget	157,864	160,560	167,161	174,029	180,990

Financial Statements – Controlled GGS

Table 23: Community Services 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
Income							
Revenue							
186,474	Controlled Recurrent Payments	198,864	212,740	7	201,976	188,890	191,411
705	Sales of Goods and Services from Contracts with Customers ¹	1,729	705	-59	705	705	705
3,323	Grants and Contributions ¹	5,339	4,601	-14	4,669	4,739	4,810
591	Other Revenue	838	591	-26	591	591	591
191,093	Total Revenue	206,770	218,637	6	207,941	194,925	197,517
Gains							
0	Other Gains ¹	39	0	-100	0	0	0
0	Total Gains	39	0	-100	0	0	0
191,093	Total Income	206,809	218,637	6	207,941	194,925	197,517
Expenses							
73,316	Employee Expenses	78,056	77,395	-1	78,373	78,819	79,832
10,664	Superannuation Expenses	10,793	11,848	10	12,044	12,226	12,459
25,692	Supplies and Services	28,108	30,166	7	27,115	27,200	27,239
3,098	Depreciation and Amortisation	2,864	3,572	25	4,760	4,759	4,522
80,642	Grants and Purchased Services	87,979	98,279	12	89,679	75,990	77,331
19	Borrowing Costs	15	18	20	18	13	13
82	Other Expenses	3	82	#	83	82	84
193,513	Total Expenses	207,818	221,360	7	212,072	199,089	201,480
-2,420	Operating Result	-1,009	-2,723	-170	-4,131	-4,164	-3,963
Other Comprehensive Income							
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
228	Net Effect of a Change in Accounting Policy	0	229	#	459	694	929
-593	Other Movements	0	-593	#	-593	-593	-593
-365	Total Other Comprehensive Income	0	-364	#	-134	101	336
-2,785	Total Comprehensive Income	-1,009	-3,087	-206	-4,265	-4,063	-3,627

Note:

1. Since publication of the 2019-20 Budget Statements, the Directorate 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'.

Table 24: Community Services 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
Current Assets							
2,865	Cash and Cash Equivalents	6,900	6,592	-4	6,284	5,976	5,668
670	Receivables	1,233	1,233	-	1,233	1,233	1,233
0	Capital Works in Progress	0	3,040	#	425	425	425
336	Other Assets	320	320	-	320	320	320
3,871	Total Current Assets	8,453	11,185	32	8,262	7,954	7,646
Non Current Assets							
74,830	Property, Plant and Equipment	75,231	77,080	2	75,858	74,886	74,197
5,310	Intangible Assets	3,514	5,029	43	7,747	5,820	3,893
0	Capital Works in Progress	3,232	0	-100	0	0	0
80,140	Total Non Current Assets	81,977	82,109	..	83,605	80,706	78,090
84,011	TOTAL ASSETS	90,430	93,294	3	91,867	88,660	85,736
Current Liabilities							
1,481	Payables	2,799	2,798	..	2,797	2,796	2,795
229	Lease Liabilities	375	376	..	380	309	238
17,495	Employee Benefits	23,222	23,612	2	24,242	24,941	25,711
73	Other Provisions	1,208	1,208	-	1,208	1,208	1,208
325	Other Liabilities	670	670	-	670	670	670
19,603	Total Current Liabilities	28,274	28,664	1	29,297	29,924	30,622
Non Current Liabilities							
95	Lease Liabilities	639	779	22	589	671	753
1,488	Employee Benefits	1,448	1,592	10	1,750	1,908	2,066
1,550	Other Liabilities	0	0	-	0	0	0
3,133	Non-Current Liabilities	2,087	2,371	14	2,339	2,579	2,819
22,736	TOTAL LIABILITIES	30,361	31,035	2	31,636	32,503	33,441
61,275	NET ASSETS	60,069	62,259	4	60,231	56,157	52,295
REPRESENTED BY FUNDS EMPLOYED							
56,837	Accumulated Funds	56,106	58,066	3	55,808	51,499	47,402
4,438	Asset Revaluation Surplus	3,963	4,193	6	4,423	4,658	4,893
61,275	TOTAL FUNDS EMPLOYED	60,069	62,259	4	60,231	56,157	52,295

Table 25: Community Services Directorate: 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
	Opening Equity						
56,724	Opening Accumulated Funds	54,377	56,105	3	58,066	55,808	51,499
4,438	Opening Asset Revaluation Reserve	3,964	3,964	-	4,193	4,423	4,658
61,162	Balance at the Start of the Reporting Period	58,341	60,069	3	62,259	60,231	56,157
	Comprehensive Income						
-593	Net Effect of Correction of an Error	0	-593	#	-593	-593	-593
-2,420	Operating Result - Including Economic Flows	-1,009	-2,723	-170	-4,131	-4,164	-3,963
228	Net Effect of Change in Accounting Policy - ARR	0	229	#	459	694	929
-2,785	Total Comprehensive Income	-1,009	-3,087	-206	-4,265	-4,063	-3,627
0	Total Movement in Reserves	0	0	-	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds						
2,898	Capital Injections	2,737	5,277	93	2,466	448	459
2,898	Total Transactions Involving Owners Affecting Accumulated Funds	2,737	5,277	93	2,466	448	459
	Closing Equity						
56,837	Closing Accumulated Funds	56,106	58,066	3	55,808	51,499	47,402
4,438	Closing Asset Revaluation Reserve	3,963	4,193	6	4,423	4,658	4,893
61,275	Balance at the end of the Reporting Period	60,069	62,259	4	60,231	56,157	52,295

Table 26: Community Services 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
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
186,474	Controlled Recurrent Payments	198,864	212,740	7	201,976	188,890	191,411
1,296	User Charges	1,492	1,296	-13	1,296	1,296	1,296
13,878	Other	13,141	13,940	6	13,940	13,940	13,940
201,648	Operating Receipts	213,497	227,976	7	217,212	204,126	206,647
Payments							
72,628	Employee	73,687	76,849	4	77,573	77,950	78,892
10,664	Superannuation	10,684	11,848	11	12,044	12,226	12,459
24,110	Supplies and Services	24,449	27,005	10	23,922	23,972	23,975
80,642	Grants and Purchased Services	89,093	98,279	10	89,679	75,990	77,331
19	Interest Expenses	15	18	20	18	13	13
13,893	Other	11,210	13,955	24	13,954	13,953	13,955
201,956	Operating Payments	209,138	227,954	9	217,190	204,104	206,625
-308	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	4,359	22	-99	22	22	22
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
0	Investing Receipts	0	0	-	0	0	0
Payments							
2,898	Purchase of Property, Plant and Equipment	2,805	5,277	88	2,466	448	459
2,898	Investing Payments	2,805	5,277	88	2,466	448	459
-2,898	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-2,805	-5,277	-88	-2,466	-448	-459
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
2,898	Capital Injections	2,737	5,277	93	2,466	448	459
2,898	Financing Receipts	2,737	5,277	93	2,466	448	459
Payments							
0	Repayment of Lease Liabilities	327	330	1	330	330	330
0	Financing Payments	327	330	1	330	330	330
2,898	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	2,410	4,947	105	2,136	118	129
-308	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	3,964	-308	-108	-308	-308	-308
3,174	CASH AT THE BEGINNING OF REPORTING PERIOD	2,936	6,900	135	6,592	6,284	5,976
2,866	CASH AT THE END OF REPORTING PERIOD	6,900	6,592	-4	6,284	5,976	5,668

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- controlled recurrent payments:
 - the increase of \$12.390 million in the 2019-20 audited outcome from the original budget is mainly due to new initiatives (\$4.132 million), Community Support Package (\$5.447 million) as part of the broader Government's COVID-19 Economic Survival Package, the Coronavirus Domestic and Family Violence Responses funding provided by the Commonwealth (\$1.315 million) and the Treasurer's Advance relating to the cost of out of home care placements and the Directorate's costs of responding to 2019-20 bushfires.
 - the increase of \$13.876 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to new initiatives.
- sales of goods and services from contracts with customers:
 - the increase of \$1.024 million in the 2019-20 audited outcome from the original budget is mainly due to cost recoveries from other ACT Government Directorates, the Care and Protection Services provided by the Directorate to the Jervis Bay Territory.
- grants and contributions:
 - the increase of \$2.055 million in the 2019-20 audited outcome from the original budget is mainly due to higher than budgeted legal services received free of charge from the Justice and Community Safety Directorate and the recognition of additional of human resources and finance services provided by the Shared Services of the ACT Government.
- employee expenses:
 - the increase of \$4.740 million in the 2019-20 audited outcome from the original budget is mainly due to new initiatives (\$1.243 million), investment in the Early Support: Changing Systems, Changing Lives human services sector reform initiative and the increase in leave expense relating to upward adjustment in the present value factor applied to the long service leave liability in 2018-19.
 - the decrease of \$0.661 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to saving from the cost of workers' compensation premium.
- superannuation expenses:
 - the increase of \$1.055 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to new initiatives.

- supplies and services:
 - the increase of \$2.416 million in the 2019-20 audited outcome from the original budget is mainly due to higher than budgeted legal services provided free of charge by the Justice and Community Safety Directorate and increased operational expenditures associated with new initiatives.
 - the increase of \$2.058 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to the increased operational expenditures associated with new initiatives, partially offset by saving initiatives and reduced costs as a result of revised indexation parameters.
- grants and purchased services:
 - the increase of \$7.337 million in the 2019-20 audited outcome from the original budget is mainly due to new initiatives, Community Support Package as part of the broader Government's COVID-19 Economic Survival Package, the Coronavirus Domestic and Family Violence Responses funding provided by the Commonwealth and the Treasurer's Advance relating to the cost of out of home care placements and the Directorate's costs of responding to 2019-20 bushfires.
 - the increase of \$10.300 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to new initiatives, partially offset by reduced costs as a result of revised indexation parameters including both Consumer Price Index (CPI) and Community Sector Funding Rate.

Balance Sheet

- cash and equivalents:
 - the increase of \$4.035 million in the 2019-20 audited outcome from the original budget is mainly due to unspent cash relating to the Community Support Package as part of the broader Government's COVID-19 Economic Survival Package and the Coronavirus Domestic and Family Violence Responses funding provided by the Commonwealth received in the last quarter of 2019-20.
- current and non-current receivables:
 - the increase of \$0.563 million in the 2019-20 audited outcome from the original budget is mainly due to outstanding invoices.
- property, plant and equipment:
 - the increase of \$0.401 million in the 2019-20 audited outcome from the original budget is mainly due to the transfer of Affordable Rental Properties from Housing ACT to the Community Services Directorate.
- current and non-current capital works in progress:
 - the increase of \$3.232 million in the 2019-20 audited outcome from the original budget represents the capital works in progress for the Strengthening Security and

CCTV Facilities at Bimberi Youth Justice Centre project, the Building Connections for Early Intervention and Prevention project, the Child and Youth Record Information System Completion project, the Continuing to Reduce and Eliminate Restrictive Practices project and the Improving and Expanding Online Services project.

- intangible assets:
 - the decrease of \$1.796 million in the 2019-20 audited outcome from the original budget is mainly due to the re-profile of the Building Connections for Early Intervention and Prevention project, the Continuing to Reduce and Eliminate Restrictive Practices project and the Improving and Expanding Online Services project.
 - the increase of \$1.515 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to the expected completion of the Building Connections for Early Intervention and Prevention project and the Continuing to Reduce and Eliminate Restrictive Practices project.
- payables:
 - the increase of \$1.318 million in the 2019-20 audited outcome from the original budget is mainly due to timing in payment of invoices.
- current and non-current lease liabilities:
 - the increase of \$0.690 million in the 2019-20 audited outcome from the original budget is mainly due to the increase in right-of-use assets relating to the renewal of motor vehicle leases.
- current and non-current employee benefits:
 - the increase of \$5.687 million in the 2019-20 audited outcome from the original budget is mainly due to higher than budgeted staffing numbers, leave liability transferred as a result of staff returning to CSD's budget from Housing ACT and the upward adjustment in the present value factor long service leave liability.
- other provisions:
 - the increase of \$1.135 million in the 2019-20 audited outcome from the original budget is mainly due to the make-good provision for the office space leased at 11 Moore Street.
- current and non-current other liabilities:
 - the decrease of \$1.205 million in the 2019-20 audited outcome from the original budget is mainly due to reclassification of make-good provision from other liabilities to other provision.

Cash Flow Statement

Variations in the Statement are explained in the notes above.

Financial Statements – Territorial

Table 27: Community Services 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
Revenue							
157,864	Payment for Expenses on Behalf of the Territory	157,864	160,560	2	167,161	174,029	180,990
0	Other Revenue	291	0	-100	0	0	0
157,864	Total Revenue Gains	158,155	160,560	2	167,161	174,029	180,990
Expenses							
157,864	Grants and Purchased Services	154,944	160,560	4	167,161	174,029	180,990
157,864	Total Expenses	154,944	160,560	4	167,161	174,029	180,990
0	Operating Result	3,211	0	-100	0	0	0
Other Comprehensive Income							
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
0	Total Other Comprehensive Income	0	0	-	0	0	0
0	Total Comprehensive Income	3,211	0	-100	0	0	0

Table 28: Community Services Directorate: Statement of Assets and Liabilities on behalf of the Territory

Budget at 30/6/20 \$'000	Audited Outcome as at 30/6/20 \$'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
Current Assets						
0 Receivables	0	0	-	0	0	0
0 Other Assets	3,211	3,211	-	3,211	3,211	3,211
0 Total Current Assets	3,211	3,211	-	3,211	3,211	3,211
Non Current Assets						
0 Total Non Current Assets	0	0	-	0	0	0
0 TOTAL ASSETS	3,211	3,211	-	3,211	3,211	3,211
Current Liabilities						
0 Total Current Liabilities	0	0	-	0	0	0
0 TOTAL LIABILITIES	0	0	-	0	0	0
0 NET ASSETS	3,211	3,211	-	3,211	3,211	3,211
REPRESENTED BY FUNDS EMPLOYED						
0 Accumulated Funds	3,211	3,211	-	3,211	3,211	3,211
0 TOTAL FUNDS EMPLOYED	3,211	3,211	-	3,211	3,211	3,211

Table 29: Community Services Directorate: Cash Flow Statement on behalf of the Territory

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
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
0	0	0	-	0	0	0
157,864	157,864	160,560	2	167,161	174,029	180,990
0	291	0	-100	0	0	0
157,864	158,155	160,560	2	167,161	174,029	180,990
Payments						
157,864	158,155	160,560	2	167,161	174,029	180,990
157,864	158,155	160,560	2	167,161	174,029	180,990
0	0	0	-	0	0	0
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES						
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
0	0	0	-	0	0	0
Payments						
0	0	0	-	0	0	0
0	0	0	-	0	0	0
NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES						
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
0	0	0	-	0	0	0
Payments						
0	0	0	-	0	0	0
0	0	0	-	0	0	0
NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES						
0	0	0	-	0	0	0
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS						
0	0	0	-	0	0	0
CASH AT THE BEGINNING OF REPORTING PERIOD						
0	0	0	-	0	0	0
CASH AT THE END OF REPORTING PERIOD						
0	0	0	-	0	0	0

Table 30: Community Services Directorate: Statement of Changes in Equity on behalf of the Territory

Budget at 30/6/20 \$'000	Audited Outcome as at 30/6/18 \$'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
Opening Equity						
0 Opening Accumulated Funds	0	3,211	#	3,211	3,211	3,211
0 Balance at the Start of the Reporting Period	0	3,211	#	3,211	3,211	3,211
Comprehensive Income						
0 Operating Result - Including Economic Flows	3,211	0	-100	0	0	0
0 Total Comprehensive Income	3,211	0	-100	0	0	0
0 Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds						
0 Total Transactions Involving Owners Affecting Accumulated Funds	0	0	-	0	0	0
Closing Equity						
0 Closing Accumulated Funds	3,211	3,211	-	3,211	3,211	3,211
0 Balance at the end of the Reporting Period	3,211	3,211	-	3,211	3,211	3,211

Notes to the Territorial Budget Statements

From 2019-20, the ACT enters into the full scheme of the National Disability Insurance Scheme (NDIS) *Bilateral Agreement* with the Commonwealth. As a result, the ACT cash contribution to the NDIS is considered as an expense administered by the Community Services Directorate (the Directorate) on behalf of the Territory. The ACT cash contribution includes funds and cash equivalents for in-kind services that are no longer eligible under the full scheme of the NDIS. The related contributions are previously managed separately by the Community Services Directorate, the Health Directorate, the Education Directorate and the Chief Minister, Treasury and Economic Development Directorate.

Significant variation is as follows:

Statement of Income and Expenses on behalf of the Territory

- other revenue:
 - the increase of \$0.291 million in the 2019-20 audited outcome from the original budget is mainly due to the additional contributions from Education Directorate and Transport Canberra and City Services Directorate for the in-kind services shortfall.
- grants and purchased services:
 - the decrease of \$2.920 million in the 2019-20 audited outcome from the original budget is mainly due to the recognition of in-kind offsets of \$3.211 million for the last quarter of 2019-20, offset by other revenue of \$0.291 million.

Statement of Assets and Liabilities on behalf of the Territory

- receivables:
 - the increase of \$3.212 million in the 2019-20 audited outcome from the original budget is mainly due to the prepayment as a result of the recognition of the in-kind offset in the last quarter of 2019-20.

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

Variations in these Statements are explained in the notes above.

Table 31: Output Class 1: Strategic Policy, Inclusion and Participation 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
Income							
Revenue							
61,724	Controlled Recurrent Payments	69,416	73,559	6	64,561	64,762	65,436
408	Sale of Goods and Services from Contracts with Customers	658	408	-38	408	408	408
1,919	Grants and Contributions	1,412	2,006	41	2,044	2,081	2,122
591	Other Revenue	247	591	186	591	591	591
64,642	Total Revenue	71,733	76,564	7	67,604	67,842	68,557
Gains							
0	Other Gains	6	0	-100	0	0	0
0	Total Gains	6	0	-100	0	0	0
64,642	Total Income	71,739	76,564	7	67,604	67,842	68,557
Expenses							
18,279	Employee Expenses	20,507	19,586	-4	19,504	19,451	19,730
2,531	Superannuation Expenses	2,928	2,844	-3	2,853	2,882	2,937
9,984	Supplies and Services	9,704	11,224	16	9,778	9,754	9,468
33	Depreciation and Amortisation	232	66	-72	547	547	547
32,050	Grants and Purchased Services	35,467	41,084	16	33,669	33,937	34,583
30	Other Expenses	2	30	#	31	30	31
62,907	Total Ordinary Expenses	68,840	74,834	9	66,382	66,601	67,296
1,735	Operating Result	2,899	1,730	-40	1,222	1,241	1,261

Table 32: Output Class 2: Children, Youth and Families 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
Income							
Revenue							
124,750	Controlled Recurrent Payments	129,448	139,181	8	137,415	124,128	125,975
297	Sale of Goods and Services from Contracts with Customers	1,071	297	-72	297	297	297
1,404	Grants and Contributions	3,927	2,595	-34	2,625	2,658	2,688
0	Other Revenue	591	0	-100	0	0	0
126,451	Total Revenue	135,037	142,073	5	140,337	127,083	128,960
Gains							
		33	0	-100	0	0	0
0	Total Gains	33	0	-100	0	0	0
126,451	Total Income	135,070	142,073	5	140,337	127,083	128,960
Expenses							
55,037	Employee Expenses	57,549	57,809	..	58,869	59,368	60,102
8,133	Superannuation Expenses	7,865	9,004	14	9,191	9,344	9,522
15,708	Supplies and Services	18,404	18,942	3	17,337	17,446	17,771
3,065	Depreciation and Amortisation	2,632	3,506	33	4,213	4,212	3,975
48,592	Grants and Purchased Services	52,512	57,195	9	56,010	42,053	42,748
19	Borrowing Costs	15	18	20	18	13	13
52	Other Expenses	1	52	#	52	52	53
130,606	Total Ordinary Expenses	138,978	146,526	5	145,690	132,488	134,184
-4,155	Operating Result	-3,908	-4,453	-14	-5,353	-5,405	-5,224

HOUSING ACT

Purpose

Housing ACT is a division of the Community Services Directorate (CSD) reporting separately as a public trading enterprise (PTE), and treated as a 'not-for-profit' entity under the Australian Accounting Standards.

The Director-General of CSD is also appointed as the Commissioner for Social Housing (Commissioner) and is an incorporated body under the *Housing Assistance Act 2007 (ACT)*.

On behalf of the Commissioner, Housing ACT provides social housing that is appropriate, affordable and meets the needs and circumstances of low income and disadvantaged people. Housing ACT also funds the specialist homelessness sector, assisting and supporting people experiencing homelessness and people at risk of experiencing homelessness.

Stable long-term and affordable housing provides tenants with a greater opportunity to participate in the social, economic and recreational activities of the Territory and reach their potential as a contributing member of the Canberra population. Through social housing assistance and support for people experiencing homelessness, Housing ACT helps to alleviate social isolation and build resilience, contributing to a safer, stronger and more inclusive community – and the opportunity for a brighter future regardless of their characteristics, circumstances or background.

Housing ACT is committed to excellence and the highest ethical standards in dealing with clients and other stakeholders.

2020-21 Priorities

New strategic and operational initiatives in 2020-21 include:

- Expanding the Early Morning Centre (EMC) to a seven day a week service. EMC will open on Saturday and Sunday mornings for a combined total of eight hours to provide essential homelessness services including food, shelter, health and social services;
- continuation of funding for three homelessness services that have been operating in response to the COVID-19 pandemic. The Winter Lodge for men, Mackillop House for women and the Axial Housing First program will receive additional grant funding to ensure continued support for people experiencing or at risk of homelessness;
- provide additional funding to OneLink to increase its capacity to manage emergency accommodation and support to assist Canberrans who are experiencing or at risk of homelessness during or due to the COVID-19 pandemic;
- additional funding for ACT Shelter to increase its capacity as the peak body advocating for the interests of people living in and looking for affordable and social housing; and

- provide funding for two identified positions for Aboriginal and Torres Strait Islander staff within the Community Services Directorate (CSD) to establish a small team dedicated to the establishment of an Aboriginal and Torres Strait Islander Community Controlled housing organisation to support housing access for Aboriginal and Torres Strait Islander peoples.

Continuing strategic and operational initiatives in 2020-21 include:

- Implementing the *ACT Housing Strategy: Growing and Renewing Public Housing 2019-2025* plan that guides a net investment of \$160 million over six years to continue the renewal of public housing, support housing stock growth and better meet the needs of current and future housing tenants. This plan supports the work of the ACT Housing Strategy and its goal to strengthen social housing assistance by delivering safe and affordable housing to support low income and disadvantaged Canberrans;
- progressing the construction of a second Common Ground accommodation complex in Dickson to provide permanent supportive housing and affordable rental for people who are experiencing homelessness, or at risk of experiencing homelessness;
- collaborating across government on projects to support the service and accommodation needs of low income and disadvantaged people, included long-term supported mental health accommodation, and supported accommodation options for the Justice Housing Program;
- progressing construction of a third complex of dedicated and culturally appropriate accommodation for Aboriginal and Torres Strait Islander older persons;
- continuing the implementation of energy efficiency products to public housing properties through the Energy Efficiency Improvement Scheme;
- embedding the model social landlord framework focussed on setting the industry standard and achieving better outcomes for social housing tenants, while providing Housing ACT a set of human-centred service principles to be implemented across all functions of the business; and
- enhancing digital service delivery channel to ensure public housing tenants and other members of the community are able to access essential housing and homelessness services 24 hours a day, seven days a week.

Estimated Employment Level

Table 33: Estimated Employment Level

	2018-19 Actual Outcome	2019-20 Budget	2019-20 Actual Outcome	2020-21 Budget
Staffing (FTE)	259.3	267.6	274	272.5 ¹

Note:

1. The 2020-21 Budget reflects a net increase in 4.9 Full Time Equivalent (FTE), from 267.6 FTE in 2019-20 to 272.5 FTE in 2020-21. The increase in FTE numbers is a result of a review of resources across Housing ACT to ensure continuation of service delivery and change management to meet demand.

Strategic Objectives and Indicators

Strategic Objective 1

Appropriately housing people most in need

Housing assistance is targeted at those most in need in the community. Stable, safe and secure long term housing provides the foundation upon which individuals and families can build their future, engage with the community and take up opportunities for education, training and employment and to build capacity and resilience. Therefore, the provision of housing assistance aims to reduce social isolation and disadvantage and build a safer, healthy and more inclusive community where people are better able to participate and take up opportunities to achieve their potential.

Strategic Indicator 1

Of all new households that were allocated within three months, the proportion that were in the greatest need.

Allocating housing to those most in need in the community remains the key focus for public housing. This indicator measures the proportion of those housed within a three month period that were in the greatest need, where need may include: being homeless, women, with or without children, escaping family or domestic violence, being in housing that is detrimental to health and safety or otherwise inappropriate due to the residents having mental health issues, serious medical issues or a disability, including being frail-aged, and particularly where the natural support networks are at risk of breaking down.

Strategic Indicator 1: Percentage of allocations within 90 days that were in greatest need

2019-20	2020-21	2021-22	2022-23	2023-24
Target	Target	Estimate	Estimate	Estimate
99%	99%	99%	99%	99%

Strategic Objective 2

Access to safe, affordable and sustainable housing that contributes to the opportunities for social and economic participation

Social housing enables tenants to take up opportunities to more fully participate in and contribute to the community and achieve their potential. Working in partnership with the specialist homelessness service providers, Housing ACT assists vulnerable families to improve their social inclusion by providing secure long term sustainable housing and appropriate support and assistance that builds foundation skills, capacity and resilience.

Strategic Indicator 2 ¹

Proportion of tenants indicating that public housing assists them in participating in the community

Social housing helps build stronger, safer and more cohesive communities through reducing disadvantage and exclusion for some of the most vulnerable in the community. Improving access to education, training and employment opportunities better enables tenants to engage in social, cultural, civic and recreational activities and thereby more fully participate in the community and achieve their potential.

Strategic Indicator 2: Proportion of tenants indicating that public housing assists them in participating in the community

2019-20	2020-21	2021-22	2022-23	2023-24
Target	Target	Estimate	Estimate	Estimate
79%	60%	60%	65%	70%

Note:

1. The 2020 national survey of tenants of social housing was not able to go ahead because of COVID-19. Consequently, data for this indicator is not available for the 2019-20 year. Targets and estimates for future years are based on evidence taken from general community surveys which show reductions in ability to participate in the community due to COVID-19 impacts.

Strategic Objective 3

Prevention and reduction of homelessness

A key to successful housing outcomes for those transitioning from homelessness or crisis accommodation is access to appropriate and adequate supports to assist them in achieving sustainable housing.

Strategic Indicator 3

People who are homeless or at risk of homelessness are assisted to achieve independent housing

Specialist homelessness services support people who are homeless or at risk of homelessness to achieve sustainable housing, social inclusion and greater economic participation – re-establishing their capacity to live independently – through the delivery of a range of support services which may include supported accommodation. This indicator shows the achievement of independent housing outcomes as a result of the support and assistance provided through specialist homelessness services. It is measured as the proportion of all specialist homelessness services clients (with a closed support period in the financial year) who achieve independent housing at the end of support. Independent housing refers to public or community housing (whether renter or rent free) and private or other housing (whether renter, rent free or owner).

Strategic Indicator 3: Proportion of homelessness services clients who are homeless or at risk of homelessness who achieve independent housing after support

2019-20	2020-21	2021-22	2022-23	2023-24
Target	Target	Estimate	Estimate	Estimate
63%	63%	63%	63%	63%

Output Classes

Social housing primarily occurs through the provision of affordable rental housing. A rental subsidy is provided to eligible tenants, based upon them paying no more than 25% of their assessable household income. In addition, social housing is provided to community housing providers, homelessness service providers and other specialist housing providers for their use to accommodate and support high needs and low income individuals and families.

Housing ACT also funds homelessness service providers to provide intensive support and assistance to individuals and families who are experiencing homelessness, and those who are at risk of experiencing homelessness, to address their individual circumstances and needs, and provide them with the skills and capacity to secure and sustain long term housing and better participate in the community.

There is only one output class for the provision of social housing services.

Output Class 1: Social Housing Services

Table 34: Output Class 1: Social Housing Services

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost ¹	220,631	219,463
Controlled Recurrent Payments	56,096	54,883

Note:

1. Total cost includes depreciation and amortisation of \$36.554 million in 2019-20 and \$37.712 million in 2020-21.

Output 1.1: Social Housing Services

The provision of safe, affordable and appropriate housing that supports tenants to sustain their housing long term through:

- assessing an applicant's eligibility for housing, priority category and their support needs;
- allocating housing to eligible applicants and community housing providers and other community sector support providers that best meets the needs of tenants; and
- managing the public housing property portfolio to ensure that it best meets the needs of tenants, and managing the social housing tenancies.

Providing funding and support to the homelessness and community housing service providers to address homelessness and provide sustainable long term housing options.

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 outcome can be found in the Annual Report at <https://www.communityservices.act.gov.au/publications/annual-reports/2019-2020/home>.

Output Class 1: Social Housing Services

Output 1.1: Social Housing Services

Table 35: Accountability Indicators Output 1.1

	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Result	Variance (%)
a. Allocation of housing to those in greatest need Percentage of public housing applications to priority and high need applicants	99%	99%	98%	1
b. Number of social housing properties Includes all Housing ACT properties whether tenanted by public housing tenants or head leased to community service providers ^a	11,691	11,650	11,654	0
c. Percentage of public housing tenants receiving a rebate	95%	95%	94%	1
d. Number of client service visits	11,000	5,500	2,417	56 ¹
e. Satisfaction with provision of public housing	76%	NA	NA	NA ²
f. Average cost per dwelling of public housing ^b	\$16,523	\$16,523	\$17,314	5 ³
g. Satisfaction with provision of community housing	79%	NA	NA	NA ⁴
h. Occupancy rate for public housing ^c	96%	96%	97%	1
i. Percentage of public housing households with no rental debt	87%	87%	86%	1
j. Percentage of rent received	98%	98%	99%	1

Notes:

- a. The 2020-21 proposed target for Number of social housing properties (indicator b) is 11,691. This is based on projected acquisitions and disposals expected to occur in the 2020-21 year under the Growing and Renewing Public Housing Program.
- b. The 2020-21 proposed target for Average cost per dwelling of public housing (indicator f) is 16,523. This increase is reflective of a slight increase in costs and a lower targeted number of social housing properties in 2020-21 in comparison to the 2019-20 targets
- c. The 2020-21 proposed target for Occupancy rate for public housing (indicator h) is 96%. This has been decreased by one percentage point to provide for greater flexibility in managing the renewal of the public housing portfolio. In particular, a larger pool of vacant properties may occur from time to time as groups of properties undergo major upgrades, redevelopments (taken off line or returned after redevelopment) or readying properties for disposal, while providing a range of housing options for tenants relocating from older properties into dwellings that best meet their needs.

Variances between YTD Targets and YTD Result:

1. The lower number of client service visits is due to the impacts of lockdown and restrictions associated with COVID-19.
2. The public housing satisfaction survey will be conducted during the 4th quarter of the 2020-21 financial year.
3. The higher average cost per dwelling of public housing is mainly due to additional expenditure as part of the Government's COVID-19 response including the cost of compliance and flexible working arrangements as well as higher than budgeted year to date expenditure on repairs and maintenance.
4. The community housing satisfaction survey will be conducted during the 4th quarter of the 2020-21 financial year.

Changes to Appropriation

Table 36: 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
2019-20 Budget	51,345	51,765	51,185	51,184	51,184
2020-21 Budget Policy Decisions					
Funding advocacy for the community and social housing sector	0	50	250	200	200
Early Morning Centre - services seven days a week	0	50	250	0	0
Expanding specialist homelessness services capacity	0	377	821	0	0
Increased support for emergency accommodation	0	150	300	0	0
Rent Relief for the Community Housing Providers	1,216	2,382	0	0	0
Shared Equity Scheme Pilot and Design	0	100	0	0	0
The one-off \$250 payments for public housing tenants	3,400	0	0	0	0
COVID-19 Public Health Response	0	-103	0	0	0
Office of the Co-ordinator General for the Whole of Government (Non-Health Response to COVID-19)	0	-10	0	0	0
Aboriginal and Torres Strait Islander Housing	0	375	382	394	406
2020-21 Budget Technical Adjustments					
Commonwealth Grant Adjustments	-80	-164	-282	-360	-396
National Housing and Homelessness Agreement Adjustments	215	-89	-361	-538	-199
2020-21 Budget	56,096	54,883	52,545	50,880	51,195

Table 37: 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	44,652	7,766	5,000	5,000	5,000
FMA Section 16B Rollovers from 2018-19					
Rollover - S 16B Housing ACT Digit Transformation Program	103	0	0	0	0
Rollover - S 16B Improved Energy Efficiency for Public Housing	354	0	0	0	0
Rollover - S 16B National Housing and Homelessness Agreement	119	0	0	0	0
2020-21 Budget Policy Decisions					
Growth and Renewal Program - Land Capital	0	32,000	0	0	0
Housing ACT Screwdriver Projects	355	0	0	0	0
Maintenance and Upgrade Program for Social Housing	0	2,000	6,900	0	0
2020-21 Budget Technical Adjustments					
Reducing homelessness by delivering another Common Ground	-1,743	11,594	0	0	0
Growing and renewing more public housing	0	20,000	0	0	0
Revised Funding Profile:					
- Better Housing for Aboriginal and Torres Strait Islander - Older People	-2,929	2,929	0	0	0
- Housing ACT Digital Transformation Program	-368	368	0	0	0
- Improved Energy Efficiency for Public Housing	272	-272	0	0	0
- Transfer of funds from ACT Health for Supported Mental Health Accommodation.	-951	951	0	0	0
- Justice Housing Program	-5,797	5,797	0	0	0
2020-21 Budget	34,067	83,133	11,900	5,000	5,000

Financial Statements – Controlled (PTE)

Table 38: Housing ACT: Operating Statement

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
Income							
Revenue							
51,345	Controlled Recurrent Payments	56,096	54,883	-2	52,545	50,880	51,195
89,953	Sale of Goods and Services from Contracts with Customers	88,868	88,547	..	90,614	91,520	92,435
0	Grants and Contributions	362	110	-70	0	0	0
371	Investment Revenue	525	165	-69	37	34	32
11,367	Other Revenue	8,484	14,649	73	18,783	18,082	16,831
153,036	Total Revenue	154,335	158,354	3	161,979	160,516	160,493
Gains							
100	Other Gains	133	100	-25	100	100	100
100	Total Gains	133	100	-25	100	100	100
153,136	Total Income	154,468	158,454	3	162,079	160,616	160,593
Expenses							
28,707	Employee Expenses	28,763	30,700	7	31,665	32,609	33,584
3,886	Superannuation Expenses	4,198	4,711	12	4,647	4,669	4,687
105,568	Supplies and Services	111,651	105,901	-5	112,074	114,228	117,060
36,287	Depreciation and Amortisation	36,554	37,712	3	37,436	37,389	37,344
24,441	Grants and Purchased Services	27,969	26,914	-4	27,666	26,505	26,768
2,422	Borrowing Costs	2,419	2,215	-8	2,014	1,820	1,630
4,688	Other Expenses	9,077	11,310	25	12,278	13,738	6,590
205,999	Total Expenses	220,631	219,463	-1	227,780	230,958	227,663
-52,863	Operating Result	-66,163	-61,009	8	-65,701	-70,342	-67,070
Other Comprehensive Income							
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
-7,450	Increase/(Decrease) in Asset Revaluation Surplus	3,505	-54,600	#	-41,645	-71,508	-97,500
-7,450	Total Other Comprehensive Income	3,505	-54,600	#	-41,645	-71,508	-97,500
-60,313	Total Comprehensive Income	-62,658	-115,609	-85	-107,346	-141,850	-164,570

Table 39: Housing ACT: 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
Current Assets							
8,706	Cash and Cash Equivalents	23,750	14,736	-38	3,779	3,499	3,201
9,671	Receivables	9,664	9,862	2	10,001	10,077	10,153
9,077	Assets Held for Sale	15,899	13,129	-17	11,367	7,388	6,273
443	Other Assets	409	409	-	409	409	409
27,897	Total Current Assets	49,722	38,136	-23	25,556	21,373	20,036
Non Current Assets							
137	Receivables	215	218	1	221	224	227
5,293,927	Property, Plant and Equipment	5,485,743	5,420,812	-1	5,342,467	5,204,578	5,048,393
7,976	Investment Properties	5,990	5,978	..	5,984	5,990	5,996
29,683	Capital Works in Progress	17,692	58,412	230	49,686	50,932	45,217
5,331,723	Total Non Current Assets	5,509,640	5,485,420	..	5,398,358	5,261,724	5,099,833
5,359,620	TOTAL ASSETS	5,559,362	5,523,556	-1	5,423,914	5,283,097	5,119,869
Current Liabilities							
2,747	Payables	11,392	11,400	..	11,408	11,416	11,424
4,403	Interest-Bearing Liabilities	4,403	4,265	-3	4,068	3,865	3,593
419	Lease Liabilities	145	109	-25	53	12	0
8,850	Employee Benefits	9,903	10,123	2	10,417	10,720	11,038
3,992	Other Liabilities	4,412	5,303	20	5,160	5,017	4,874
20,411	Total Current Liabilities	30,255	31,200	3	31,106	31,030	30,929
Non Current Liabilities							
44,567	Interest-Bearing Liabilities	44,566	40,300	-10	36,231	32,366	28,773
0	Lease Liabilities	171	131	-23	62	0	0
358	Employee Benefits	560	585	4	615	645	675
220	Other Provisions	232	232	-	232	232	232
12	Other Liabilities	0	6	#	12	18	24
45,157	Non-Current Liabilities	45,529	41,254	-9	37,152	33,261	29,704
65,568	TOTAL LIABILITIES	75,784	72,454	-4	68,258	64,291	60,633
5,294,052	NET ASSETS	5,483,578	5,451,102	-1	5,355,656	5,218,806	5,059,236
REPRESENTED BY FUNDS EMPLOYED							
1,465,665	Accumulated Funds	1,738,015	1,782,139	3	1,750,338	1,706,996	1,666,926
3,828,387	Asset Revaluation Surplus	3,745,563	3,668,963	-2	3,605,318	3,511,810	3,392,310
5,294,052	TOTAL FUNDS EMPLOYED	5,483,578	5 451 102	-1	5,355,656	5,218,806	5,059,236

Table 40: Housing 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
	Opening Equity						
1,436,047	Opening Accumulated Funds	1,651,257	1,738,015	5	1,782,139	1,750,338	1,706,996
3,857,837	Opening Asset Revaluation Reserve	3,780,009	3,745,563	-1	3,668,963	3,605,318	3,511,810
5,293,884	Restated Balance at the Start of the Reporting Period	5,431,266	5,483,578	1	5,451,102	5,355,656	5,218,806
0	Net Effect of Change in Accounting Policy	-371	0	100	0	0	0
5,293,884	Balance at the Start of the Reporting Period	5,430,895	5,483,578	1	5,451,102	5,355,656	5,218,806
	Comprehensive Income						
-52,863	Operating Result - Including Economic Flows	-66,163	-61,009	8	-65,701	-70,342	-67,070
-7,450	Inc/Dec in Asset Revaluation Reserve Surpluses	3,505	-54,600	#	-41,645	-71,508	-97,500
-60,313	Total Comprehensive Income	-62,658	-115,609	-85	-107,346	-141,850	-164,570
22,000	Transfer to/from Accumulated Funds	37,951	22,000	-42	22,000	22,000	22,000
-22,000	Movement in Asset Revaluation Reserve	-37,951	-22,000	42	-22,000	-22,000	-22,000
0	Total Movement in Reserves	0	0	-	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds						
44,652	Capital Injections	34,067	83,133	144	11,900	5,000	5,000
15,829	Inc/Dec in Net Assets due to Admin Restructure	81,274	0	-100	0	0	0
60,481	Total Transactions Involving Owners Affecting Accumulated Funds	115,341	83,133	-28	11,900	5,000	5,000
	Closing Equity						
1,465,665	Closing Accumulated Funds	1,738,015	1,782,139	3	1,750,338	1,706,996	1,666,926
3,828,387	Closing Asset Revaluation Reserve	3,745,563	3,668,963	-2	3,605,318	3,511,810	3,392,310
5,294,052	Balance at the end of the Reporting Period	5,483,578	5,451,102	-1	5,355,656	5,218,806	5,059,236

Table 41: Housing ACT: Cash Flow Statement

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget	Var %	2021-22 Estimate	2022-23 Estimate	2023-24 Estimate
\$'000		\$'000	\$'000		\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
51,345	Controlled Recurrent Payments	56,096	54,883	-2	52,545	50,880	51,195
88,784	Sale of Goods and Services from Contracts with Customers	87,556	85,002	-3	89,439	90,334	91,235
0	Grants and Contributions	185	110	-41	0	0	0
371	Investment Receipts	548	165	-70	37	34	32
9,339	Other	9,847	9,448	-4	9,079	9,217	9,394
149,839	Operating Receipts	154,232	149,608	-3	151,100	150,465	151,856
Payments							
28,563	Employee	27,564	30,636	11	31,522	32,457	33,417
3,886	Superannuation	4,159	4,711	13	4,647	4,669	4,687
106,183	Supplies and Services	112,418	106,130	-6	112,340	114,494	117,327
24,441	Grants and Purchased Services	27,979	26,815	-4	27,532	26,371	26,634
2,416	Interest Expenses	2,407	2,209	-8	2,008	1,814	1,624
3,512	Other	5,469	5,239	-4	5,242	5,245	5,248
169,001	Operating Payments	179,996	175,740	-2	183,291	185,050	188,937
-19,162	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-25,764	-26,132	-1	-32,191	-34,585	-37,081
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
82,262	Proceeds from Sale of Property, Plant and Equipment	45,703	110,966	143	170,570	158,570	146,320
248	Proceeds from Sale/Maturity of Investments	1,699	183	-89	184	184	184
82,510	Investing Receipts	47,402	111,149	134	170,754	158,754	146,504
Payments							
121,959	Purchase of Property, Plant and Equipment	60,739	172,582	184	157,030	125,279	110,846
121,959	Investing Payments	60,739	172,582	184	157,030	125,279	110,846
-39,449	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-13,337	-61,433	-361	13,724	33,475	35,658
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
44,652	Capital Injections	34,067	83,133	144	11,900	5,000	5,000
300	Proceeds from Borrowings	659	332	-50	300	300	300
44,952	Financing Receipts	34,726	83,465	140	12,200	5,300	5,300

Budget		Audited Outcome	Budget	Var	Estimate	Estimate	Estimate
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
	Payments						
4,811	Repayment of Borrowings	5,518	4,703	-15	4,565	4,367	4,164
160	Repayment of Lease Liabilities - Principal	161	179	11	125	103	11
4,971	Financing Payments	5,679	4,882	-14	4,690	4,470	4,175
39,981	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	29,047	78,583	171	7,510	830	1,125
-18,630	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-10,054	-8,982	11	-10,957	-280	-298
27,337	CASH AT THE BEGINNING OF REPORTING PERIOD	33,805	23,750	-30	14,736	3,779	3,499
8,707	CASH AT THE END OF REPORTING PERIOD	23,750	14,736	-38	3,779	3,499	3,201

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- grants and contributions:
 - the increase of \$0.362 million in the 2019-20 audited outcome from the original budget is due to recognition of revenue in accordance with the new accounting standards in the 2019-20 financial statements, and
 - the decrease of \$0.252 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to a decrease in Commonwealth grant payments.
- investment revenue:
 - the increase of \$0.154 million in the 2019-20 audited outcome from the original budget is due to increased cash holdings through the year, and
 - the decrease of \$0.360 million in the 2020-21 Budget is due to reduction in cash holdings throughout the year, as funds are applied to meet operational expenses and outlays on capital projects.
- other revenue:
 - the decrease of \$2.883 million in the 2019-20 audited outcome from the original budget is mainly due to lower recoveries from tenants relating to changes in maintenance items charged to tenants as Tenant Responsible Maintenance which resulted in a significant reduction in chargebacks to tenants, and
 - the increase of \$6.165 million in the 2020-21 Budget is mainly due to higher profit on sale of properties due to increased number of sales as part of growing and renewing public housing.
- other gain:
 - the increase of \$0.033 million in the 2019-20 audited outcome from the original budget is mainly due to increased proceeds from the sale of a larger number of public housing stock and investment properties.
- superannuation expenses:
 - the increase of \$0.312 million in the 2019-20 audited outcome from the original budget is mainly due to a higher proportion of staff belonging to the PSS Superannuation Scheme, and
 - the increase of \$0.513 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to a higher proportion of staff belonging to the PSS and CSS Superannuation Schemes.
- grants and purchased services:

- the increase of \$3.528 million in the 2019-20 audited outcome from the original budget is mainly due to the one-off \$250 payments to eligible social housing tenants as part of the Government's COVID-19 pandemic Economic Survival Package, and
 - the decrease of \$1.055 million in the 2020-21 Budget from the 2019-20 audited outcome is due to predominately decreased funding in 2020-21 upon cessation of initiatives under the Government's COVID-19 pandemic Economic Survival Package.
- other expenses:
 - the increase of \$4.389 million in the 2019-20 audited outcome from the original budget is mainly due to higher costs of demolition as a higher number of sites were demolished during the financial year, and
 - the increase of \$2.233 million in the 2020-21 Budget from the 2019-20 audited outcome due to higher bad and doubtful debts provision recognised as the result of the rental waivers in accordance with the Government's COVID-19 pandemic Economic Survival Package.

Balance Sheet

- current assets:
 - the increase of \$21.825 million in the 2019-20 audited outcome from the original budget is mainly due to an increase in cash holdings due to lower than budgeted cash outlays for capital works due to delays in construction and payments, in conjunction with increased assets held for sale due to an expanded sale program to fund the growth and renewal of public housing, and
 - the decrease of \$11.586 million in the 2020-21 budget from the 2019-20 audited outcome is primarily due to a reduction in cash holdings, as funds are required to meet operational expenses, partially offset by increase in assets held for sale due to an expanded sale program to fund the growth and renewal of public housing.
- non-current assets:
 - the increase of \$177.917 million in the 2019-20 audited outcome from the original budget is predominately due to an increase in property, plant and equipment resulting from the delayed transfers of properties from the Public Housing Renewal taskforce, partially offset by a decrease in capital works in progress resulting from delayed construction works, and
 - the decrease of \$24.220 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to a decrease in property, plant and equipment reflecting the sale of properties to fund the operational expenses, and growth and renewal of public housing.
- current liabilities:

- the increase of \$9.844 million in the 2019-20 audited outcome from the original budget is mainly due to higher accruals for spot purchases and capital works at year end, and
- the increase of \$0.945 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to reasonable adjustments to revenue raised and received in advance from tenants.
- non-current liabilities:
 - the increase of \$0.372 million in the 2019-20 audited outcome from the original budget is primarily due to increased employee benefit provisions recognised at year end, in conjunction with first time recognition of lease liabilities in accordance with new accounting standards, and
 - the decrease of \$4.266 million in the 2020-21 budget from the 2019-20 audited outcome is mainly due to the repayment of the Commonwealth Government loans in accordance with the loan repayment schedule.

Statement of Changes in Equity

- asset revaluation reserve surpluses:
 - the increase of \$10.955 million in the 2019-20 audited outcome from the original budget is due to the final delayed transfer of properties from the Public Housing Renewal Taskforce. In addition, Housing ACT did not conduct a revaluation of the portfolio in 2019-20, and
 - the decrease of \$58.105 million in the 2020-21 budget from the 2019-20 audited outcome is reflective of no properties being transferred to Housing ACT in the 2020-21 financial year, in conjunction with the sale of a number of properties. Housing ACT will undertake a revaluation of the portfolio in the 2021-22 financial year.
- transactions involving owners affecting accumulated funds:
 - the increase of \$54.860 million in the 2019-20 audited outcome from the original budget is mainly due to the delayed transfer of equity (properties from the Public Housing Renewal Taskforce) under the Public Housing Renewal Program, and
 - the decrease of \$32.208 million in the 2020-21 Budget from the 2019-20 audited outcome is due to the cessation of the Public Housing Renewal Program, partially offset by increase in capital injection funding to grow and renew public housing, a second Common Ground, and other construction projects.

Cash Flow Statement

Variations in the Statement are explained in the notes above.

