



Australian Capital Territory

Budget 2023–24

Budget Statements D

Justice and Community Safety Directorate

Legal Aid Commission (ACT)

Public Trustee and Guardian for the ACT

Structure and Content of the 2023-24 Budget Papers

The 2023-24 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 2023-24 Budget and forward estimates for the General Government Sector, the Public Trading Enterprise sector and the total Territory Government. Details of the projected 2023-24 Budget results are provided, as well as background information on the development of the 2023-24 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of 2023-24 initiatives. Full accrual financial statements and notes are provided for all sectors.

Budget Statements

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

Acknowledgement



We wish to acknowledge the Ngunnawal people as traditional custodians of the land we are meeting on and recognise any other people or families with connection to the lands of the ACT and region. We wish to acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region.

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JUSTICE AND COMMUNITY SAFETY DIRECTORATE

Purpose

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

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

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

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

2023-24 Priorities

Strategic and operational priorities for 2023-24 include:

- Strengthening the ACT Emergency Services Agency (ESA) to build operational capability and meet future needs by:
 - continuing to implement the ACT Ambulance Service’s Modernised and Sustainable Service Plan and enhanced roster arrangements which will ensure more responsive and patient-centric service delivery to the community;
 - building a joint ACT Fire & Rescue and ACT Ambulance Service station in the Molonglo Valley. The new station will support future population growth in Western Canberra and the Molonglo Valley;
 - undertaking planning and design for the construction of a new combined emergency services site in Casey, to better respond to the needs of the growing community in the Gungahlin region;
 - undertaking feasibility studies to improve staff development and wellbeing in the ESA;
 - providing additional resources to assist with recruiting and career development initiatives and to meet existing cost pressures for ACT Fire & Rescue;
 - improving the wellbeing and capabilities of volunteers with the ACT Rural Fire Service and the ACT State Emergency Service through various measures including an online learning program, a program to support the physical and mental fitness of volunteers and activities to acknowledge the support provided by the families of volunteers;
 - remediating Per-and Poly-Fluoroalkyl Substances (PFAS) at eight ESA sites and adjacent lands, as well as conducting detailed site investigations at nine ACT Rural Fire Service sites.
- Strengthening and supporting ACT Policing to build capability and meet future needs by:
 - the recruitment of an additional 126 ACT Policing personnel by 2027-28. This recruitment will enable ACT Policing to bolster and re-direct its workforce to ensure the wellbeing of its staff and help to address key government priorities including reducing recidivism across the ACT;
 - providing urgent capital upgrades at the City Police Station and Winchester Police Station, including replacing end-of-life HVAC chillers, boilers and cooling towers;
 - supporting the development of Strategic Asset Management Plans to help prioritise future asset maintenance and replacement needs;
 - exploring options to relocate the Winchester Police Centre, and the City Police Station and assessing policing infrastructure needs in Woden and the Molonglo Valley;

- establishing a permanent ACT fixated lone-actor grievance-fuelled violence assessment team which assists with the identification of individuals who present fixated threats to Government officials and the ACT community;
- supporting cross government programs such as Police Ambulance Clinician Emergency Response (PACER).
- Providing support to ACT Corrective Services by:
 - providing additional custodial staff at the Alexander Maconochie Centre (AMC) to ensure the safety of both detainees and staff;
 - undertaking a feasibility study to consider the introduction of the electronic monitoring of offenders in the ACT;
 - developing a masterplan for the AMC to inform longer-term infrastructure requirements, including planning for a future Reintegration Precinct;
 - constructing a unit for staff accommodation to repurpose space in existing buildings for use by detainees as programs and education spaces.
- Protecting people’s rights and interests and supporting vulnerable people by:
 - supporting the legal needs of vulnerable Canberrans by providing additional resources to Canberra’s community legal centres and the Legal Aid Commission. This will address increasing demand in areas such as family violence and employment discrimination and provide additional Aboriginal and Torres Strait Islander and culturally and linguistically diverse client liaison officers;
 - delivering the Government’s commitment to establish an Independent Planning Advisory Service to provide advice to residents impacted by planning decisions or development applications;
 - expanding the capacity of the ACT Intermediary Program, which supports vulnerable witnesses in criminal matters as they engage with the police and the courts;
 - implementing the *Magistrates Court (Infringement Notices) Amendment Act 2020* which allows flexible payment options (including approved community work or social development programs) for a range of infringement notices;
 - ensuring Disability Liaison Officers are available to assist people with a disability who are victims of crime, including family violence;
 - providing additional resources to the Office of the Inspector of Correctional Services to oversee the Bimberi Youth Justice Centre and assist its monitoring of correctional centres to identify opportunities for operational improvement;
 - providing additional funding to the Human Rights Commission (HRC) to meet the growing demand for its services. This includes additional resources for the Public Advocate to improve outcomes for vulnerable Canberrans, including children and young people. It will also provide additional resources to the Discrimination, Health Services, Disability and Community Services Commissioner to better support Canberrans accessing the HRC’s complaints process;

- begin reforming victims of crime payments to better meet the needs of victims and support recovery from the impacts of crime;
- providing additional resourcing to Victims Support ACT to ensure victims receive crucial and timely support.
- Providing support to ACT Courts and Tribunal by:
 - providing a forensic counselling service to families involved in coronial processes in the immediate aftermath of their loved one’s death and funding for a second family liaison officer to support engagement between families and the Coroner’s Court;
 - continuing the Care and Protection Intensive List program, within the ACT Children’s Court which aims to provide intensive management and therapeutic support to parents involved in care and protection matters to achieve outcomes in the best interest of children and young people;
 - supporting the cost of programs and services currently funded from the ACT Civil and Administrative Tribunal (ACAT) Trust Account, including ACAT operations, rental bond matters, regulatory services for retirement villages, and other regulatory services;
 - providing a new client interface platform for the Energy and Water Hardship and Complaints jurisdiction in the ACAT. This will provide better and more timely assistance to customers in financial hardship and under threat of disconnection of their utility service;
 - replacing the current Forensic Medicine Centre cold storage facility, used to accommodate deceased persons whose deaths are under investigation by the Coroner’s Court, and expanding its capacity to meet the needs of a growing population;
 - expanding the Drug and Alcohol Sentencing List (DASL) from 35 participants to 42. The DASL targets high-risk, high-need offenders whose criminal activity is linked to serious drug and alcohol dependence and diverts eligible offenders from full-time imprisonment into a community-based drug and/or alcohol treatment program.
- Continuing measures aimed at reducing gambling harm caused by ACT electronic gaming machines (EGMs). This includes a continuation of the program to reduce the number of EGMs in the ACT to 3,500 by 1 July 2025.
- Supporting transparent government through positive compliance with the *Freedom of Information Act 2016* and the ACT’s proactive information disclosure regime.
- Providing increased resources to the ACT Government Solicitor to enable it to respond to claims of alleged breaches of the *Human Rights Act 2004*.
- Continuing to invest in strengthening cyber security and resilience across government.
- Providing additional resourcing to enhance disaster risk reduction policy and practice across the ACT Government.

Estimated Employment Levels

Table 1: Estimated Employment Levels

	2021-22 Actual Outcome	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget
Staffing (FTE)	2,087	2,002 ¹	2,126 ²	2,174 ³

Notes:

1. The decrease of 85 FTE in the 2022-23 budget from the 2021-22 actual outcome is mainly due to the impact of higher than anticipated FTE in 2021-22, partially offset by an increase in staffing resources associated with 2022-23 budget initiatives.
2. The increase of 124 FTE in the 2022-23 estimated outcome from the 2022-23 budget is mainly due to additional staff engaged to undertake client funded work and work funded by other revenue sources, increase in staffing resources associated with 2022-23 budget review initiatives, timing impact from ACT Fire and Rescue recruit college and various backfilling of staff on long service, maternity and other leave.
3. The increase of 48 FTEs in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to increase in staffing resources associated with 2023-24 budget initiatives and adjustment to the base FTE to support ongoing operations.

Strategic Objectives and Indicators

Strategic Objective 1

Accessible Justice System

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

Table 2: Strategic Indicator 1: Justice System Completion Rates

Success	Strategic Indicator	2022-23 Targets	2022-23 Estimated Outcome	2023-24 Targets
Timely completion of civil cases in the courts	Percentage of cases finalised within 12 months from lodgement			
	- Supreme Court (includes Court of Appeal) ^{a, 1}	80%	59%	75%
	- Magistrates Court ^b	90%	92%	90%
	- Childrens Court ²	90%	62%	90%
Timely completion of criminal cases in the courts	Percentage of cases finalised within 12 months from lodgement			
	- Supreme Court (includes Court of Appeal) ^c	85%	82%	80%
	- Magistrates Court ^d	95%	89%	95%
	- Childrens Court	95%	91%	95%
Timely completion of ACT Civil and Administrative Tribunal (ACAT) cases	Percentage of cases finalised within 12 months from lodgement	95%	92%	95%

Historical performance trends of these Strategic Indicators can be found in the Justice and Community Safety Directorate's 2021-22 Annual Report.

Strategic Objective 1 (Continued)

Accessible Justice System (Continued)

Explanation of Strategic Indicators:

- a. Supreme Court timely completion of civil cases indicator is being decreased in 2023-24 due to the complexity of matters filed with the Court. Previous targets were aspirational, and the current targets better align with the performance of other Superior Courts across the country.
- b. Magistrates Court civil cases include those for Childrens Court and Coroners Court.
- c. Supreme Court timely completion of criminal cases indicator target is being decreased in 2023-24 due to the complexity of matters filed with the Court. Previous targets were aspirational, and the current targets better align with the performance of other Superior Courts across the country.
- d. Magistrates Court criminal cases include those for Childrens Court and Family Violence Court.

Notes:

1. The estimated outcome is below target due to judicial leave, which was not backfilled, a judicial retirement and the unexpected departure of a resident judge who left to take up a Federal Court appointment. In addition, there has been a significant increase in the number of lodgements received in 2022-23 compared to previous financial years, which has also impacted this result.
2. The estimated outcome is below target due to the focus on clearing matters over 12 months old, which has reduced the clearance rate of newer matters.

Strategic Objective 2

Safe Community

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

Table 3: Strategic Indicator 2: Crime Related Community Safety

Success	Strategic Indicator	2022-23 Targets	2022-23 Estimated Outcome	2023-24 Targets
Reduction in level of crime	Number of known and reported criminal offences:			
	- against the person per 100,000 population ^{a, 1}	<800	907.3	<800
	- against property per 100,000 population ^{a, 2}	<4,875	3,306.8	<4,875
Perceptions of safety	The proportion of people who felt 'safe' or 'very safe': ^{a, b}			
	- at home by themselves during the Night ^a	=>88.9%	90.7%	=>88.9%
	- walking by themselves in their neighbourhood during the night ^a	=>54.8%	57.3%	=>54.8%
No escapes/ abscondments from custody	Number of escapes or absconds per 100 detainees ^{c, 3}	0	0.26	n/a
	Number of escapes or absconds ^c	n/a	n/a	0
Reduction in recidivism rate	ACT sentenced detainees released two years earlier than the year being measured who returned to prison with a new correctional sanction within two years ^d	36%	37%	36%

Historical performance trends of these Strategic Indicators can be found in the Justice and Community Safety Directorate's 2021-22 Annual Report.

Strategic Objective 2 (Continued)

Safe Community (Continued)

Explanation of Strategic Indicators:

- a. 2022-23 Estimated Outcome result is based on data as at 31 March 2023.
- b. Perceptions of safety indicators are drawn from the National Survey of Community Satisfaction with Policing, a self-reporting survey conducted by the Social Research Centre. The sample size and landline based methodology may limit how representative the results are of the ACT population as a whole.
- c. This indicator has been revised for 2023-24 to align with the RoGS reporting method, and hence has changed from 'Number of escapes or absconds per 100 detainees' in 2022-23, to 'Number of escapes or absconds' in 2023-24.
- d. The 2023-24 target has not been changed, although it is acknowledged that further reductions in the target recidivism rate will be required in the future to meet the primary target in the ACT Government RR25by25Plan to reach a 31.7% recidivism rate by 2025.

Notes:

1. The estimated outcome is above target due to National and local initiatives which have resulted in an increase in the reporting of domestic and family violence related incidents. This is due to the increased awareness, confidence in reporting and responsiveness to family and domestic violence.
2. While property crime in the ACT has been decreasing in recent years, the results may be impacted by COVID 19, for example changes in behaviour such as more people working from home creating fewer opportunities for property crime to occur.
3. There was one escape from lawful custody in the ACT in 2022-23. The detainee escaped from the custody of Correctional Officers at the ACT Supreme Court following sentencing. The detainee's escape will be the subject of an independent review.

Strategic Objective 3

Safe Community — Emergency Services

Table 4: Strategic Indicator 3: Emergency Related Community Safety

Success	Strategic Indicator	2022-23 Targets	2022-23 Estimated Outcome	2023-24 Targets
Increased community resilience for emergencies	Percentage of Public Information & Engagement Annual Plan Priority Projects and Campaigns delivered ¹	90%	100%	90%
	Percentage of leases within the Bushfire Abatement Zone with a Farm Fire-wise Plan	100%	100%	100%
	Percentage of ESA led Emergency plans, sub plans and supporting plans within accepted ACT planning and review governance and timeframes	100%	100%	100%
	Percentage of evaluations conducted for completed Public Information & Engagement Campaigns ²	90%	100%	90%
	Annual increase in social media reach ³	5%	10%	5%
	Maintain or increase volunteer levels percentage change in levels ⁴	1%	3%	1%
	Reduced loss of life and loss/damage to property	Percentage of structure fires confined to room of origin ⁵	80%	71%
Percentage of 132 500 storm and flood callouts completed within 24 hours ^{a,6}		90%	100%	n/a
Percentage of 132 500 callouts attended within 24 hours ^a		n/a	n/a	90%
Reduced impact on the environment from bushfires	Percentage of bushfires contained by the first response shift deployed (within the first 12 hours of the response)	95%	100%	95%

Historical performance trends of these Strategic Indicators can be found in the Justice and Community Safety Directorate's 2021-22 Annual Report.

Strategic Objective 3 (Continued)

Safe Community — Emergency Services (Continued)

Explanation of Strategic Indicators:

- a. The indicator has been amended as the word “completed” has been replaced with “attended”. The ACT SES only make the situation safe, they do not repair the fault or issue. The count rules and methodology of the indicator remain unchanged.

Notes:

1. The 2022-23 estimated outcome is above target due to the Public Information & Engagement (PIE) team successfully delivering all planned priority projects and campaigns. The PIE team have also successfully designed, implemented and delivered several additional campaigns such as the ACT Ambulance Service Occupational Violence Campaign and the Year 11 and 12 Be hazard season workshop.
2. The Public Information & Engagement (PIE) team prioritise developing a post campaign and evaluation report for all campaigns. The post campaign reports are delivered to the Commissioner, Assistant Commissioner and respective Chief Officer. The analytics and recommendations identified are used for future campaigns to ensure success and meaningful delivery to the ACT community.
3. The 2022-23 estimated outcome is above target due to continued improvements in the ACT Emergency Services Agency’s digital communications, specifically through refined strategy and high quality content production.
4. The 2022-23 estimated outcome is higher than targeted primarily due to an ongoing State Emergency Service recruitment of 100 new volunteers. These volunteers will be undertaking training between March and August and will be operational before the 2023-24 storm season. Community Fire Units have seen a decrease in members but ACT Fire and Rescue have planned to recruit approximately 50 additional volunteers before the end of the 2022-23 financial year. The ACT Rural Fire Service have also seen a small decrease in volunteer numbers due to natural attrition and have planned to recruit approximately 50 additional volunteers during the 2023-24 financial year.
5. The lower 2022-23 estimated outcome compared to the target can be attributed to larger home sizes with more open plan layouts that have more combustible contents and increased fuel loads. There have also been challenges in achieving consistent measurements of confinement to room of origin by staff completing incident reports.
6. The higher than targeted estimated outcome is a result of improved technology within operational systems and the use of real time data, which allows the ACTSES to more effectively allocate Government resources to requests for assistance during Storm and Flood events. ACTSES is continuing to enhance operational capability and outcomes for the ACT community.

Strategic Objective 4

Promotion and Protection of Rights and Interests

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

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

Success	Strategic Indicator	2022-23 Targets	2022-23 Estimated Outcome	2023-24 Targets
New government laws are compatible with human rights legislation at time of introduction	Percentage of new government laws that are compatible with human rights legislation at the time of introduction	100%	100%	100%
Increased community awareness and understanding of human rights	Number of community engagement activities undertaken by: Number of submissions, advices and comments directed at increasing human rights compliance on systemic issues in legislative and policy proposals ^{a, 1}	50	100	90
Increased support for victims of crime	Number of victims of crime who have received support, assistance or advocacy ^b	3,000	3,000	3,000

Historical performance trends of these Strategic Indicators can be found in the Justice and Community Safety Directorate's 2021-22 Annual Report.

Explanation of Strategic Indicators:

- The higher target for 2023-24 reflects the increase in frequency that agencies are reaching out to the Commission for comment on human rights compatibility early in the policy development and legislative drafting process.
- This indicator relates to the number of victims of crime who have received services from Victim Support ACT.

Strategic Objective 4 (Continued)

Promotion and Protection of Rights and Interests (Continued)

Note:

1. The higher than target estimated outcome for 2022-23 reflects the increase in frequency that agencies are reaching out to the Commission for comment on human rights compatibility early in the policy development and legislative drafting process.

Output Classes

Output Class 1: Justice Services

Table 6: Justice Services (\$'000)

	2022-23 Estimated Outcome	2023-24 Budget
Total Cost ¹	104,583	109,563
Controlled Recurrent Payments	86,394	95,428

Note:

Total cost includes depreciation and amortisation of \$1.493 million in 2022-23 and \$1.079 million in 2023-24.

Output 1.1: Policy Advice and Justice Programs

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

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

	2022-23 Estimated Outcome	2023-24 Budget
Total Cost	37,254	40,126
Controlled Recurrent Payments	35,311	39,585

Output 1.2: Legal Services to Government

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

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

	2022-23 Estimated Outcome	2023-24 Budget
Total Cost	24,287	23,067
Controlled Recurrent Payments	13,037	13,569

Output 1.3: Legislative Drafting and Publishing Services

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

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

	2022-23 Estimated Outcome	2023-24 Budget
Total Cost	5,860	5,394
Controlled Recurrent Payments	5,058	4,866

Output 1.4: Public Prosecutions

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

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

	2022-23	2023-24
	Estimated Outcome	Budget
Total Cost	18,431	18,180
Controlled Recurrent Payments	16,713	16,066

Output 1.5: Protection of Rights

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

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

	2022-23	2023-24
	Estimated Outcome	Budget
Total Cost	18,751	22,796
Controlled Recurrent Payments	16,275	21,342

Output Class 2: Corrective Services

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

	2022-23	2023-24
	Estimated Outcome	Budget
Total Cost ¹	120,477	136,235
Controlled Recurrent Payments	105,599	114,201

Note:

1. Total cost includes depreciation and amortisation of \$10.741 million in 2022-23 and \$11.812 million in 2023-24.

Output 2.1: Corrective Services

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

Output Class 3: Courts and Tribunal

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

	2022-23 Estimated Outcome	2023-24 Budget
Total Cost ¹	85,030	84,885
Controlled Recurrent Payments	62,715	65,858

Note:

1. Total cost includes depreciation and amortisation of \$8.021 million in 2022-23 and \$8.054 million in 2023-24.

Output 3.1: Courts and Tribunal

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

Output Class 4: Emergency Services

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

	2022-23 Estimated Outcome	2023-24 Budget
Total Cost ¹	197,814	218,185
Controlled Recurrent Payments	161,679	178,706

Note:

1. Total cost includes depreciation and amortisation of \$13.553 million in 2022-23 and \$14.588 million in 2023-24.

Output 4.1: Emergency Services

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

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

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

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

EBT 1: ACT Policing

Table 15: ACT Policing (\$'000)

	2022-23	2023-24
	Estimated Outcome	Budget
Total Cost	209,848	221,270
Payment for Expenses on Behalf of the Territory	206,290	217,916

Note:

1. Total cost includes depreciation and amortisation of \$3.199 million in 2022-23 and \$3.262 million in 2023-24.

Output 1.1: ACT Policing

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

Accountability Indicators

Output Class 1: Justice Services

Output 1.1: Policy Advice and Justice Programs

Table 16: Accountability Indicators Output 1.1

	2022-23 Targets	2022-23 Estimated Outcome	Variance %	2023-24 Targets
a. Percentage of legislation requested by the JACS portfolio ministers is developed within timeframes agreed by the JACS portfolio ministers	100%	100%	-	100%
b. Proportion of surveyed users of restorative justice programs satisfied with service received ^a	97%	99%	2	97%
c. Number of initiatives that reduce regulatory burden ^b	2	2	-	2
Total Cost (\$'000) ¹	32,416	37,254	15	40,126
Controlled Recurrent Payments (\$'000)	31,261	35,311	13	39,585

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

Explanation of Accountability Indicators:

- Following a restorative justice conference, surveys designed to monitor convenors' delivery of the process and participant experience for quality assurance and service improvement, are provided to each offender, victim and support person. Nine key questions are included in the surveys. These questions capture feedback on different aspects of the restorative justice process to provide an insight into the level of participant satisfaction.
- Relevant initiatives include changes or innovations, made as part of legislative reforms or policy or program design or modification, and which have been identified as reducing regulatory burden. *Freedom of Information Amendment Bill 2022* and *Courts and Tribunal Legislation Amendment Bill 2023* are the two bills that reduced red tape in the 2022-23 financial year.

Note:

- The 2022-23 estimated outcome is higher than target which is mainly due to 2022-23 Budget Review initiatives and the rollover of funding from the 2021-22 financial year to 2022-23 via a Section 16B instrument under the *Financial Management Act 1996*.

Output 1.2: Legal Services to Government

Table 17: Accountability Indicators Output 1.2

	2022-23 Targets	2022-23 Estimated Outcome	Variance %	2023-24 Targets
a. Timely legal services provided by the ACT Government Solicitor: percentage of advices completed within 28 days	85%	85%	-	85%
b. High quality legal services provided by the ACT Government Solicitor: percentage of client survey respondents satisfied with quality of advice and representation ^a	95%	95%	-	95%
c. Timely legal services provided by the ACT Government Solicitor: percentage of court matters undertaken and completed within courts, tribunal or any applicable statutory timetable	95%	95%	-	95%
Total Cost (\$'000) ¹	21,322	24,287	14	23,067
Controlled Recurrent Payments (\$'000)	12,999	13,037	-	13,569

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

Explanation of Accountability Indicators:

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

Note:

1. The 2022-23 estimated outcome is higher than target which is mainly due to the engagement of additional staff to undertake work for client agencies on a recovery of cost for service basis.

Output 1.3: Legislative Drafting and Publishing Services

Table 18: Accountability Indicators Output 1.3

	2022-23 Targets	2022-23 Estimated Outcome	Variance %	2023-24 Targets
a. High level of client satisfaction for legislative drafting and publishing services by the Parliamentary Counsel's Office: - percentage of satisfied client survey respondents ^a	90%	90%	-	90%
b. Timely legislative drafting and publishing services by the Parliamentary Counsel's Office: - Percentage of drafting responses provided within 30-day standard	95%	99%	4	95%
- Percentage of notifications notified on ACT legislation register on requested notification day	99%	100%	1	99%
- Percentage of republications of changed legislation published on ACT legislation register on day the change happens	99%	100%	1	99%
Total Cost (\$'000) ¹	6,554	5,860	(11)	5,394
Controlled Recurrent Payments (\$'000)	4,915	5,058	3	4,866

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

Explanation of Accountability Indicators:

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

Note:

1. The 2022-23 estimated outcome is lower than target which is mainly due to lower-than-expected depreciation expense.

Output 1.4: Public Prosecutions

Table 19: Accountability Indicators Output 1.4

	2022-23 Targets	2022-23 Estimated Outcome	Variance %	2023-24 Targets
a. Average cost per matter finalised ¹	\$3,000	\$3,742	25	\$3,000
b. The percentage of cases where the brief is served within two weeks of it being received from the ACT Police ²	80%	89%	11	80%
c. The percentage of cases where the indictment case statement and questionnaire are filed within the timeframes specified at directions in the Supreme Court	80%	85%	6	80%
Total Cost (\$'000) ³	16,439	18,431	12	18,180
Controlled Recurrent Payments (\$'000)	15,763	16,713	6	16,066

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

Notes:

1. There was a higher-than-average complexity of matters, including an increase in the number of DPP appeals, that increased the cost of matter preparation.
2. Paralegal resources have been directed towards timely brief provision and the number of electronic briefs has increased, reducing disclosure time.
3. Total 2022-23 estimated outcome is higher than target which is mainly due to anticipated wages increases associated with Enterprise Agreement Bargaining and Pay Offer, revised depreciation expense and the 2022-23 Budget review initiatives.

Output 1.5: Protection of Rights

Table 20: Accountability Indicators Output 1.5

	2022-23 Targets	2022-23 Estimated Outcome	Variance %	2023-24 Targets
Human Rights Commission				
a. High level of client satisfaction with Human Rights Commission complaints process:				
- Percentage of survey respondents who consider the complaint handling service accessible ^a	75%	80%	7	80%
- Percentage of survey respondents who consider the complaint handling service to be fair ^a	75%	80%	7	80%
- Percentage of complaints concluded within Commission standards	75%	75%	-	75%
b. High level of community education, information and advice in relation to human rights and (i) services for children and young people, (ii) disability services, (iii) discrimination, (iv) health services, and (v) services for older people and other complaint jurisdictions:				
- Number of community engagement activities undertaken by the Commission ^{b,1}	70	90	29	90
Public Advocate				
c. The Public Advocate of the ACT's actions towards achieving a caring community where the rights and interests of vulnerable people are protected:				
- Proportion of client survey respondents for whom advocacy services are provided by the Public Advocate of the ACT where a high level of satisfaction is reported Individuals, excluding guardianship clients, brought to the attention of the Public Advocate:	75%	75%	-	75%

Output 1.5: Protection of Rights (Continued)

Table 20: Accountability Indicators Output 1.5 (Continued)

	2022-23 Targets	2022-23 Estimated Outcome	Variance %	2023-24 Targets
- Proportion of individuals brought to the attention of the Public Advocate for whom direct advocacy is provided	25%	25%	-	25%
- Percentage of clients referred to the Public Advocate for whom a review of the documentation was undertaken	65%	65%	-	65%
Victim Support ACT	95%	95%	-	95%
d. Percentage of referrals to Victim Support ACT or the Victims of Crime Commissioner - actioned within five working days				
Total Cost (\$'000) ²	16,336	18,751	15	22,796
Controlled Recurrent Payments (\$'000)	15,687	16,275	4	21,342

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

Explanation of Accountability Indicators:

- a. The higher target for 2023-24 aligns with consistently high satisfaction results in client surveys and reflects community expectations that the complaints process needs to be accessible for all parties.
- b. The higher target for 2023-24 aligns with an increase in community engagement activities following the easing of COVID restrictions and reflects the need for community education about new HRC jurisdictions.

Notes:

1. The higher than target estimated outcome for 2022-23 reflects an increase in community engagement activities following the easing of COVID restrictions and the need for community education about new HRC jurisdictions.
2. The 2022-23 estimated outcome is higher than target which is mainly due to the transfer of Family Violence Safety Action Program funding from the Community Services Directorate (CSD) and anticipated wages increases associated with Enterprise Agreement Bargaining and Pay Offer.

Output Class 2: Corrective Services

Output 2.1: Corrective Services

Table 21: Accountability Indicators Output 2.1

	2022-23 Targets	2022-23 Estimated Outcome	Variance %	2023-24 Targets
a. Completion rates of Community Corrections Orders:				
– The proportion of Community Corrections supervision orders successfully completed within the counting period ¹	75%	84%	12	75%
– The proportion of Community Corrections reparation orders successfully completed within the counting period ²	65%	55%	(16)	65%
b. Average cost per detainee per day for all detainees ^{a, 3}	\$470	\$554	18	\$537
c. Average cost per day for community-based offenders ^{b, 4}	\$63	\$78	24	\$80
Total Cost (\$'000)	123,876	120,477	(3)	136,235
Controlled Recurrent Payments (\$'000)	111,237	105,599	(5)	114,201

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

Explanation of Accountability Indicators:

- a. The 2023–24 target for this indicator was revised up from \$470 to \$537 based on projected detainee population and estimated costs but is partially offset by the removal of Court Transport Unit expenses to align this measure with the calculation method used for RoGS reporting.
- b. The 2023–24 target for this indicator was revised up from \$63 to \$80 based on projected offender population and estimated costs.

Notes:

1. The 2022-23 estimated outcome for Supervision Order completion rates is higher than target, which is mostly attributable to COVID-related legislative and procedural changes (e.g., breach discretion) and focus on case management practices.
2. The lower than target estimated outcome for Reparation Order completion rates is most likely influenced by smaller than usual case numbers. As a smaller jurisdiction, the ACT experiences greater fluctuations in performance indicators such as completion rates (relative to larger jurisdictions).
3. The 2022-23 estimated outcome is higher than target due to lower than budgeted detainee numbers, and increased expenses mostly associated with higher insurance premiums and increased cost of living expenses.
4. The 2022-23 estimated outcome is higher than target due to lower than budgeted offender numbers, and increased expenses mostly associated with higher cost of living expenses.

Output Class 3: Courts and Tribunal

Output 3.1: Courts and Tribunal

Table 22: Accountability Indicators Output 3.1

	2022-23 Targets	2022-23 Estimated Outcome	Variance %	2023-24 Targets
Courts				
a. Cost per finalised criminal case ^a				
– Supreme Court ^{b,1}	\$50,523	75,182	49	\$56,272
– Magistrates Court ^b	\$2,540	2,771	9	\$2,683
b. Cost per finalised civil case ^a				
– Supreme Court ^{b,1}	\$23,128	\$27,289	18	\$27,013
– Magistrates Court ^{b,2}	\$4,104	\$4,819	17	\$4,406
c. Criminal Case Clearance Indicator ³	100%	60%	(40)	100%
– Number of Supreme Court finalisations, divided by the number of lodgements				
d. Criminal Case Clearance Indicator	100%	99%	(1)	100%
– Number of Magistrates Court finalisations, divided by the number of lodgements				
e. Civil Case Clearance Indicator ⁴	100%	88%	(12)	100%
– Number of Supreme Court finalisations, divided by the number of lodgements				
f. Civil Case Clearance Indicator	100%	95%	(5)	100%
– Number of Magistrates Court finalisations, divided by the number of lodgements ^c				
Tribunal				
g. Clearance Indicator – Percentage of ACAT finalisations, divided by the number of lodgements ^{d,5}	100%	82%	(18)	100%
Total Cost (\$'000)	82,748	85,030	3	84,885
Controlled Recurrent Payments (\$'000)	62,328	62,715	1	65,858

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

Explanation of Accountability Indicators:

- For the purpose of this report a 'case' is defined as per the counting rules detailed in the Report on Government Services (ROGS) Data Collection Manual Courts, Chapters 6, 7 and 8.
- An increase in the proposed targets for cost per finalisation reflects the current allocation of costs associated with types of cases and the number of cases anticipated to be finalised in 2023-24 year.
- The civil case clearance indicator for the Magistrates Court includes the Coroners Court and Childrens Court.
- ACAT - ACT Civil and Administrative Tribunal.

Output Class 3: Courts and Tribunal (Continued)

Output 3.1: Courts and Tribunal (Continued)

Notes:

1. The estimated outcome for the Supreme Court criminal and civil costs per finalisation are higher than target due to lower numbers of finalisations. Lower finalisations are driven by judicial leave, which was not backfilled, a judicial retirement and in December 2022 a resident judge left to take up a Federal Court appointment. This position remains vacant.
2. The estimated outcome for the Magistrates Court civil cost per finalisation is higher than target due to a reduction in cases lodged with the Magistrates Court, whilst the operating costs of the Court remain the same.
3. The estimated outcome for the Supreme Court criminal clearance indicator is below target. It has been affected by judicial leave, a judicial retirement and an unexpected departure of a resident judge who left to take up a Federal Court appointment. The court is also experiencing an increase in criminal lodgements over this year.
4. The Supreme Court civil clearance indicator estimated outcome is below target. It has been affected by judicial leave, a judicial retirement and an unexpected departure of a resident judge who left to take up a Federal Court appointment.
5. ACAT clearance indicator estimated outcome is below target due to an increase in lodgements over the reporting period. With resources focused on priority areas, some ACAT jurisdictions are experiencing delays in finalising matters.

Output Class 4: Emergency Services

Output 4.1: Emergency Services

Table 23: Accountability Indicators Output 4.1

	2022-23 Targets	2022-23 Estimated Outcome	Variance %	2023-24 Targets
Prevention and Preparedness				
a. Field Audit of Slashing/Grazing/Physical Removal activities, as per approved Bushfire Operational Plans (BOPs)	100%	100%	-	100%
b. Field assessment of Access Management Upgrades and Hazard Reduction burns conducted in accordance with Bushfire Operational Plans of ACT Government Directorates	100%	100%	-	100%
c. Percentage of capability to activate and maintain an Incident Management Team for 4 consecutive 12-hour shifts ^{a, 1}	80%	100%	25	100%
Response and Recovery				
d. Structure Fire incidents responded to within target ^b	90%	90%	-	90%
e. Road Rescue incidents responded to within target ^{c, e}	90%	92%	(2)	90%
f. Ambulance priority 1 - Incident Response Time 50 th percentile (minutes) ^{e, 2}	8	10.2	(28)	8
g. Ambulance priority 1 - Incident Response Time 90 th percentile (minutes) ^{d, e, 2}	15	17.2	(15)	15
h. Percentage of Patient Transport Service 'fixed booking' attended by booked time;	65%	61%	(6)	65%
i. Total cost per head of population ^f	\$448.97	\$440.49	(2)	\$463.44
Total Cost (\$'000)	193,267	197,814	2	218,185
Controlled Recurrent Payments (\$'000)	163,248	161,679	(1)	178,706

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

Output Class 4: Emergency Services (Continued)

Output 4.1: Emergency Services (Continued)

Explanation of Accountability Indicators:

- a. This indicator measures if ESA has appropriately trained and endorsed staff to maintain a high-level Incident Management Team (IMT) (for 4 consecutive 12-hour shifts). The target has been increased to 100% for the 2023-24 financial year as ESA's performance for this measure has consistently exceeded the target since the start of the 2021-22.
- b. Target refers to the response to structure fires within 10 minutes.
- c. Target refers to the response to road rescues within 13 minutes.
- d. Priority 1 records that are incomplete due to operator or system errors, or where incidents are outside the ACT, or where the priority rating has been changed, are excluded.
- e. If results are higher than targets for these indicators, the variance will be reflected as a negative percentage.
- f. The 2023-24 target has been increased to reflect projected expenditure and estimated population of 459,048 based on the Estimated Resident Population — September Quarter 2022, ABS Release: National, state and territory population Publication Release Date: March 2023).

Notes:

1. The above target estimated outcome for 2022-23 confirms the high level of preparedness of ACT ESA for high intensity emergency response operations. The capability of personnel trained and endorsed to be activated for an IMT has been validated through operational events, support to other jurisdictions, and both formal and informal training.
2. The above target estimated outcome for 2022-23 can be attributed to the legacy and ongoing impacts of COVID-19 on crewing levels, and the increase of people calling for an ambulance in non-emergency situations. The increases reflect a trend seen by Ambulance services across the country, and despite this ACT Ambulance Service remains one of the fastest responding ambulance service in Australia.

Changes to Appropriation

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

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
2022-23 Budget	417,438	412,916	409,256	402,281	400,073
2nd Appropriation					
Accommodation for the Aboriginal and Torres Strait Islander Children's and Young People's Commissioner	40	107	111	114	117
Board of Inquiry	4,300	-	-	-	-
Community support and connectedness – Community Sector Indexation	166	248	325	407	344
Improving equity in the justice system – Supporting victims of crime through the PAVER Review recommendations	192	779	387	257	266
Rent Relief Fund	170	630	-	-	-
Responding to Recommendation 15 in the final report from the Sexual Assault Prevention and Response Steering Committee	1,857	-	-	-	-
Well-prepared emergency services – Essential equipment for severe weather events	290	305	59	60	60
Well-prepared emergency services – Upgrading the Emergency Service Agency's ICT strategy and systems	75	200	-	-	-
FMA Section 16B Rollovers from 2021-22					
Better support for vulnerable witnesses	40	-	-	-	-
Better Support when it matters – Implementing Moss Review recommendations	62	-	-	-	-
Building Communities Not Prisons	371	-	-	-	-
Commonwealth Grant- Disaster Risk Reduction	430	-	-	-	-
Commonwealth Grant - National Legal Assistance Partnership – Coronial inquiries and expensive and complex cases	11	-	-	-	-
Commonwealth Grant - National Legal Assistance Partnership – Domestic violence units and health justice partnerships	143	-	-	-	-
Commonwealth Grant - National Legal Assistance Partnership – Frontline support to address workplace sexual harassment	208	-	-	-	-
Commonwealth Grant - National Legal Assistance Partnership – Increased legal assistance for vulnerable women	688	-	-	-	-
Commonwealth Grant - National Legal Assistance Partnership – Justice Policy Partnership	90	-	-	-	-
Commonwealth Grant - National Legal Assistance Partnership – Supporting increased child sexual abuse prosecutions	30	-	-	-	-
Commonwealth Grant - National Legal Assistance Partnership – Supporting people with mental health conditions across the justice system	269	-	-	-	-
Increasing opportunities for Aboriginal and Torres Strait Islander people involved with the justice system	83	-	-	-	-
Independent facilitation of a Restorative Coronial Reform Process	70	-	-	-	-
More support for families and inclusion – Building Strong Connected Neighbourhoods	135	-	-	-	-
More support for victims of crime	120	-	-	-	-

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

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
2023-24 Budget Policy Decisions					
Better care for our community – Implementing the National Code of Conduct for Health Care Workers	-	325	336	325	335
Better care for our community – Second Police, Ambulance and Clinician Early Response team	-	602	-	-	-
Climate action – Supporting the Urban Forest Act	-	59	121	125	128
Community support and inclusion – Implementing the external merits review process for child protection decisions	-	167	172	-	-
Continuing development of Electronic Gaming Machine harm reduction measures	-	2,010	-	-	-
Establishing the Child Safe Standards Scheme	-	433	798	946	1,123
Improving equity in the justice system – Disability Liaison Officers to support victims	-	130	136	-	-
Investing in public safety – Additional support for security and emergency management	-	197	202	208	214
Investing in Public Safety – Resources to support the implementation of the Project Assisting Victims Recovery and Experience (PAVER) System Review – Phase 2	-	942	1,112	1,030	501
Investing in public safety – Strengthening cyber security resilience	-	152	307	-	-
Justice reform – ACAT Trust Account	-	4,211	-	-	-
Justice reform – Drug and Alcohol Sentencing List	-	3,433	3,750	3,672	3,789
Justice reform – Electronic monitoring feasibility	-	297	80	-	-
Justice reform – Improving safety and wellbeing at the Alexander Maconochie Centre	-	7,173	5,177	3,227	3,314
Justice reform – Investing in rehabilitation opportunities for detainees at the Alexander Maconochie Centre	-	500	700	-	-
Justice reform – More support for independent preventive oversight of youth detention	-	168	174	180	184
Justice reform – More support for the ACT Government Solicitor's Office	-	677	697	-	-
Justice reform – More support for the ACT Intermediary Program	-	2,751	2,829	-	-
Justice reform – Supporting the continuation of the Care and Protection Intensive List	-	188	-	-	-
Justice reform – Therapeutic resourcing for the Coroner's Court	-	285	349	-	-
More support for human rights	-	594	735	762	783
Supporting public access to Government information	-	140	144	148	151
Supporting the legal needs of vulnerable Canberrans	-	601	604	-	-
Well-prepared emergency services – ACT Ambulance Service – Modernised and Sustainable Service Plan	-	3,352	4,829	4,977	5,110
Well-prepared emergency services – More support for ACT Fire & Rescue staff	-	2,926	500	-	-
Well-prepared emergency services – Supporting the wellbeing of Rural Fire Service and State Emergency Service volunteers	-	681	638	529	542

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

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
2023-24 Budget Technical Adjustments					
Cessation - Training ACT Government Frontline workers to respond to family violence	-	-26	-26	-26	-26
Commonwealth Grants – Australian Fire Danger Rating System	310	-	-	-	-
Commonwealth Grants – Countering Violent Extremism	150	150	150	-	-
Commonwealth Grant – Family Law Information Sharing	-	25	37	-	-
Commonwealth Grant – Living Safe Together Intervention Program	219	-	-	-	-
Commonwealth Grants – Preventing harm in Australian prisons and other places of detention (OPCAT)	-1	-	-	-	-
Continuing the transition of our financial and reporting systems	-	-12,618	-12,954	-13,306	-13,657
Enterprise Agreement Bargaining and Pay Offer	-	9,190	16,331	22,056	22,375
Re-alignment of Interest and Principal – Courts Public Private Partnership	-	-316	-331	-348	-364
Remuneration Tribunal Determinations	-	749	749	749	749
Revised Indexation Parameters	-6	108	-67	-69	5,280
Revised Superannuation Parameters	-	-992	-2,268	-270	-874
Revised Funding Profile					
Board of Inquiry	-1,000	1,000	-	-	-
Building Communities Not Prisons	-154	154	-	-	-
Commonwealth Grant – Disaster Risk Reduction	-1,895	1,895	-	-	-
Commonwealth Grant – Natural Disaster Resilience Program	-71	71	-	-	-
Continuing to reduce harmful impacts from electronic gaming machines	-620	620	-	-	-
Disability Justice Strategy – First Action Plan	-150	150	-	-	-
Expanding CBR Night Crew	-64	64	-	-	-
Independent facilitation of a Restorative Coronial Reform process	-130	130	-	-	-
Implementation of National Code for Unregistered Health Workers	-60	60	-	-	-
Improving equity in the justice system – Additional legal assistance for vulnerable members of the community	-300	21	279	-	-
Improving equity in the justice system – Reducing over-representation of Aboriginal and Torres Strait Islanders in the ACT Criminal Justice System	-1,442	1,442	-	-	-
Improving Infrastructure and wellbeing at the Alexander Maconochie Centre	-700	700	-	-	-
Justice Housing Program	-970	970	-	-	-
Modernising the ACT Ambulance Service	-360	360	-	-	-
More Support for families and inclusion - Providing safe alternatives to remand	-1,894	1,894	-	-	-
More support for Victims of Crime	-250	250	-	-	-
Responding to Recommendation 15 in the final report from the Sexual Assault Prevention and Response Steering Committee	-717	717	-	-	-
Rent Relief fund	500	-500	-	-	-
Well-prepared emergency services – ACT Ambulance Service modernisation	-365	365	-	-	-

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

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Well-prepared emergency services – Essential equipment for severe weather events	-71	71	-	-	-
Well-prepared emergency services – Gungahlin Joint Emergency Service Centre	-500	500	-	-	-
Well-prepared emergency services – Upgrading the Emergency Services Agency’s ICT strategy and systems	-350	350	-	-	-
Savings					
Continued support for the Hoarding Advocacy Support Service	-	-40	-81	-84	-86
Investing in public services – Broadening the ACT Public Service flexibility	-	-359	-372	-404	-415
JACS Offset - Community support and inclusion – Implementing the external merits review process for child protection decisions	-	-167	-172	-	-
Supporting public access to Government information	-	-34	-12	-	-
Workers Compensation premium adjustment	-	-1,948	-	-	-
Transfers					
Family Violence Safety Action Program - from CSD to JACS	-	1,508	1,528	-	-
Well - prepared emergency services - Gungahlin Joint Emergency Service Centre - from Controlled Recurrent Payments to Capital Injections	-	-500	-	-	-
2023-24 Budget	416,387	454,193	437,319	427,546	430,016

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

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
2022-23 Budget	227,941	228,224	228,594	229,355	229,355
2nd Appropriation					
ACT Policing Enterprise Agreement Increase	167	1,648	1,648	1,648	1,648
Responding to Recommendation 15 in the final report from the Sexual Assault Prevention and Response Steering Committee	314	-	-	-	-
Sexual Assault Prevention and Response Steering Committee's final report (Phase 1) – Responding to Recommendation 15	245	979	-	-	-
Victims of Crime Financial Payments	8,500	-	-	-	-
FMA Section 16B Rollovers from 2021-22					
Gaming Machine Authorisation Surrender Incentive extension	60	-	-	-	-
More support for families and inclusion - Reducing the number of gaming machines to 4000	74	-	-	-	-
2023-24 Budget Policy Decisions					
Better care for our community – Second Police, Ambulance and Clinician Early Response team	-	343	-	-	-
Continuing development of Electronic Gaming Machine harm reduction measures	-	5,145	-	-	-
Investing in Public Safety – More support for the Fixated Lone Actor Grievance Fuelled Violence (FLAG) Assessment Team	-	250	255	259	264
Investing in Public Safety – Resources to support the implementation of the Project Assisting Victims Recovery and Experience (PAVER) System Review - Phase 2	-	3,000	4,476	1,466	1,495
Justice reform – More support for the ACT Government Solicitor's Office	-	250	250	-	-
Justice reform – ACAT Trust Account (ACAT)	-	394	-	-	-
Well-prepared emergency services – Better facilities for ACT Policing	-	677	3,013	-	-
Well-prepared emergency services – More ACT Police	-	8,462	12,750	22,994	28,352
2023-24 Budget Technical Adjustments					
Commonwealth Grant – Family Law Information Sharing	144	243	293	-	-
Revised Indexation Parameters	-	243	486	805	1,412
Rent realignment for Traffic Operations Centre	-	52	49	-101	-
Revised Funding Profile					
More support for families and inclusion - Implementing the Commonwealth Redress Scheme for Institutional Child and Sexual Abuse	-4,531	1,344	1,000	1,573	614
Well-prepared emergency services – Maintaining ACTP radio communication capability (feasibility study)	-420	420	-	-	-
2023-24 Budget	232,494	251,674	252,814	257,999	263,140

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

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
2022-23 Budget	36,417	48,732	18,821	8,552	8,552
2nd Appropriation					
Accommodation for the Aboriginal and Torres Strait Islander Children's and Young People's Commissioner	176	529	-	-	-
Well-prepared emergency services – Essential equipment for severe weather events	50	-	-	-	-
Well-prepared emergency services – Upgrading the Emergency Service Agency's ICT strategy and systems	229	635	-	-	-
FMA Section 16B Rollovers from 2021-22					
ACT Corrective Services – Information management	160	-	-	-	-
ACT Law Courts Upgrades	90	-	-	-	-
Better Government - New Jury Management System	29	-	-	-	-
Better Infrastructure Fund	1,000	-	-	-	-
Boosting equipment for the ACT Emergency Services Agency	82	-	-	-	-
Contraband detection and intelligence solution	589	-	-	-	-
Courts Public Private Partnership	60	-	-	-	-
Creating a Reintegration Centre to support pathways out of the justice system	57	-	-	-	-
Emergency Services Agency Station Upgrade and Relocation - Aranda Station	85	-	-	-	-
ESA Urban Search and Rescue and Chemical, Biological, Radiological and Nuclear Equipment Replacement	53	-	-	-	-
ESA Vehicle Replacement Program	193	-	-	-	-
Fit-out of ACT Courts Chambers	7	-	-	-	-
Improving infrastructure and wellbeing at the Alexander Maconochie Centre	346	-	-	-	-
More services for our suburbs – Enhancing Our Bushfire Preparedness	11	-	-	-	-
More services for our suburbs – More paramedics and ambulances	12	-	-	-	-
More services for our suburbs – New aerial pumper for ACT Fire & Rescue	188	-	-	-	-
More support for families and inclusion – Better resourcing for the Alexander Maconochie Centre	542	-	-	-	-
More support for families and inclusion – Providing safe alternatives to remand	187	-	-	-	-
Retiring Judge's entitlements	102	-	-	-	-
Strengthening bushfire preparedness	95	-	-	-	-
Strengthening Emergency Services – Territory Radio Network upgrade - Phases 2 and 3	35	-	-	-	-
Well-prepared emergency services – Gungahlin Joint Emergency Service Centre	61	-	-	-	-
2023-24 Budget Policy Decisions					
Justice reform – Drug and Alcohol Sentencing List	-	175	-	-	-
Justice reform – Improving safety and wellbeing at the Alexander Maconochie Centre	-	737	-	-	-
Justice reform – Investing in rehabilitation opportunities for detainees at the Alexander Maconochie Centre	-	2,278	5,569	-	-
Justice Reform – New client interface platform for the ACT Civil & Administrative Tribunal (ACAT) and Forensic Medicine Centre Upgrade	-	2,403	659	-	-

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

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Per-and Poly-Fluoroalkyl Substances (PFAS) remediation	-	2,096	3,393	4,354	4,274
Well-prepared emergency services - ACT Ambulance Service – Modernised and Sustainable Service Plan	-	85	-	-	-
Well-prepared emergency services – Molonglo Station and Casey Station	-	5,786	30,213	30,151	-
Well-prepared emergency services – Supporting the wellbeing of ACT Rural Fire Service and State Emergency Service volunteers	-	150	139	-	-
2023-24 Budget Technical Adjustments					
Revised Indexation Parameters and Adjustments	-	-	1	2	349
Better Infrastructure Fund	-25	-	-	-	-
Enterprise Agreement Bargaining and Pay Offer	-	10,490	-	-	-
Re-alignment of interest and principal repayments – Courts Public Private Partnership	-	316	331	348	364
Revised Funding Profile					
Accommodation for the Aboriginal and Torres Strait Islander Children's and Young People's Commissioner	-176	176	-	-	-
Boosting equipment for the ACT Emergency Services Agency	-72	72	-	-	-
ESA Urban Search and Rescue and Chemical, Biological, Radiological and Nuclear Equipment Replacement	-273	73	200	-	-
ESA Vehicle Replacement Program	-4,000	-1,500	-500	3,000	3,000
Improving infrastructure and wellbeing at the Alexander Maconochie Centre	1,550	-50	-1,500	-	-
Modernising the ACT Ambulance Service	-412	412	-	-	-
More ACT Fire & Rescue Staff and Construction of Acton Station	-2,500	-13,500	6,000	10,000	-
Supporting the ACAT's energy and water financial assistance program	82	-82	-	-	-
Upgrading essential services at the Alexander Maconochie Centre	-1,156	406	750	-	-
Upgrading the ACT State Emergency Service's Majura Unit facility	-1,458	1,458	-	-	-
Well-prepared emergency services – ACT Ambulance Service modernisation	-1,100	1,100	-	-	-
Well-prepared emergency services – Gungahlin Joint Emergency Service Centre	252	-252	-	-	-
Well-prepared emergency services – Planning for the new Molonglo Valley joint emergency services station	-197	197	-	-	-
Well-prepared emergency services – Remediating hazardous materials around the former West Belconnen ACT Fire & Rescue Station	300	-300	-	-	-
Well-prepared emergency services – Strengthening ICT infrastructure	-1,500	700	800	-	-
Well-prepared emergency services – Upgrading the Emergency Services Agency's ICT strategy and systems	-729	729	-	-	-
Savings					
Better Government – New Jury Management System	-66	-	-	-	-
Establishment of the Aboriginal and Torres Strait Islander Children's Commissioner	-25	-	-	-	-

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

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Transfers					
Well - prepared emergency services – Gungahlin Joint Emergency Service Centre – from Controlled Recurrent Payments to Capital Injections	-	500	-	-	-
From Upgrading the ACT State Emergency Service's Majura Unit facility	-	-1,458	-	-	-
To Well-prepared emergency services – Gungahlin Joint Emergency Service Centre	-	1,458	-	-	-
From Emergency Services Agency Station Upgrade and Relocation - Aranda Station	-85	-	-	-	-
From More services for our suburbs – More paramedics and ambulances	-12	-	-	-	-
From More services for our suburbs – New aerial pumper for ACT Fire & Rescue	-188	-	-	-	-
To Better support when it matters – More frontline firefighters – Second crew at Ainslie Station	285	-	-	-	-
2023-24 Budget	29,351	64,551	64,876	56,407	16,539

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

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
2022-23 Budget	6,752	1,773	329	322	322
FMA Section 16B Rollovers from 2021-22					
Delivering better facilities for ACT Policing	495	-	-	-	-
Relocating ACT Policing's Traffic Operations Centre	497	-	-	-	-
2023-24 Budget Policy Decisions					
Well-prepared emergency services – Better facilities for ACT Policing	-	1,318	1,328	-	-
2023-24 Budget Technical Adjustments					
Revised Indexation Parameters and Adjustments	-	-	-1	-2	6
Revised Funding Profile					
Well-prepared emergency services – Gungahlin Joint Emergency Service Centre	-265	265	-	-	-
2023-24 Budget	7,479	3,356	1,656	320	328

Summary of 2023-24 Infrastructure Program

Table 28: 2023-24 Justice and Community Safety Directorate Infrastructure Program – New Works (\$'000)

Project	Total Project Value ¹	2022-23	2023-24	2024-25	2025-26	2026-27	Four Year Investment ⁵	Physical Completion Date
CAPITAL WORKS PROGRAM								
New Works								
Justice reform – Drug and Alcohol Sentencing List	175	-	175	-	-	-	175	Jun-24
Justice reform – Improving safety and wellbeing at the Alexander Maconochie Centre	737	-	737	-	-	-	737	Jun-24
Justice reform – Investing in rehabilitation opportunities for detainees at the Alexander Maconochie Centre	8,158	-	2,278	5,569	-	-	7,847	Jun-25
Justice Reform – New client interface platform for the ACT Civil & Administrative Tribunal (ACAT) and Forensic Medicine Centre Upgrade	3,102	-	2,403	659	-	-	3,062	Jun-25
Per-and Poly-Fluoroalkyl Substances (PFAS) remediation	14,683	-	2,096	3,393	4,354	4,274	14,117	Jun-27
Well-prepared emergency services – ACT Ambulance Service – Modernised and Sustainable Service Plan	85	-	85	-	-	-	85	Jun-24
Well-prepared emergency services – Better facilities for ACT Policing	6,575	-	1,995	4,341	-	-	6,336	Jun-25
Well-prepared emergency services – Molonglo Station and Casey Station	67,876	-	5,786	30,213	30,151	-	66,150	Jun-26
Well-prepared emergency services – Supporting the wellbeing of ACT Rural Fire Service and State Emergency Service volunteers	289	-	150	139	-	-	289	Jun-25
Total New Works	101,680	-	15,705	44,314	34,505	4,274	98,798	
Works In Progress								
Accommodation for the Aboriginal and Torres Strait Islander Children's and Young People's Commissioner	733	-	705	-	-	-	705	Jun-24
ACT Law Courts upgrades ³	350	140	-	-	-	-	-	Dec-22
Alexander Maconochie Centre Detainee industries and activities enforcement project ³	54,090	116	-	-	-	-	-	Aug-22
Better Government – New Jury Management System	780	105	-	-	-	-	-	Jun-23
Better support when it matters – More frontline firefighters – Second crew at Ainslie Station ³	861	799	-	-	-	-	-	Dec-22
Boosting equipment for the ACT Emergency Services Agency	2,677	10	72	-	-	-	72	Dec-23
Contraband detection and intelligence solution ³	610	589	-	-	-	-	-	Apr-23
Courts Public Private Partnership ³	10,925	609	-	-	-	-	-	Feb-23
Creating a Reintegration Centre to support pathways out of the justice system	1,519	57	-	-	-	-	-	Jun-23
Delivering better facilities for ACT Policing	9,049	4,125	-	-	-	-	-	Jun-23

Table 28: 2023-24 Justice and Community Safety Directorate Infrastructure Program – New Works (\$'000) (Continued)

Project	Total Project Value ¹	2022-23	2023-24	2024-25	2025-26	2026-27	Four Year Investment ⁵	Physical Completion Date
Emergency Services Agency critical ICT investment ³	550	264	-	-	-	-	-	Sep-22
ESA Urban Search and Rescue and Chemical, Biological, Radiological and Nuclear Equipment Replacement	ongoing	41	184	311	111	111	717	ongoing
ESA Vehicle Replacement Program	ongoing	4,324	5,528	5,558	6,000	6,000	23,086	ongoing
Fit-out of ACT Courts Chambers ³	330	7	-	-	-	-	-	Jun-22
Implementing recommendations of <i>A new future for custodial services ACT Corrective Services Blueprint for Change</i>	433	433	-	-	-	-	-	Aug-23
Improving infrastructure and wellbeing at the Alexander Maconochie Centre	5,294	3,632	1,450	-	-	-	1,450	Aug-23
Management and remediation of firefighting substances at the stations	2,249	1,036	200	-	-	-	200	Jul-24
Modernising the ACT Ambulance Service	640	142	412	-	-	-	412	Jun-24
More ACT Fire & Rescue Staff and Construction of Acton Station ²	45,186	2,915	13,005	12,000	10,000	-	35,005	Aug-24
More services for our suburbs - Enhancing Our Bushfire Preparedness ⁴	527	26	-	-	-	-	-	Jun-23
More support for families and inclusion - Better resourcing for the Alexander Maconochie Centre ³	2,416	542	-	-	-	-	-	Jul-22
More support for families and inclusion – Commencing operations of the Drug and Alcohol Court ³	961	591	-	-	-	-	-	Jun-22
More support for families and inclusion – Providing safe alternatives to remand	200	187	-	-	-	-	-	Jun-23
More support for the ACT Civil and Administrative Tribunal ³	6,237	764	-	-	-	-	-	Aug-22
New stations for ACT Ambulance Service and ACT Fire & Rescue ³	939	385	-	-	-	-	-	Feb-23
Relocating ACT Policing's Traffic Operations Centre ³	7,178	2,590	-	-	-	-	-	Feb-23
Strengthening bushfire preparedness	226	112	-	-	-	-	-	Jun-23
Strengthening Emergency Services – Territory Radio Network upgrade – Phases 2 and 3	14,605	160	-	-	-	-	-	Jun-23
Supporting the ACAT's energy and water financial assistance program	633	531	102	-	-	-	102	Sep-23
Upgrading essential services at the Alexander Maconochie Centre	6,247	2,565	1,406	750	-	-	2,156	Jun-24
Well-prepared emergency services – Improving safety at police, emergency services and corrections facilities	1,658	1,508	-	-	-	-	-	Jun-23
Well-prepared emergency services – ACT Ambulance Service modernisation	2,970	240	2,730	-	-	-	2,730	Jun-24
Well-prepared emergency services – Essential equipment for severe weather events	50	50	-	-	-	-	-	Jun-23
Well-prepared emergency services – Gungahlin Joint Emergency Service Centre	10,185	1,211	8,382	48	-	-	8,430	Sep-24
Well-prepared emergency services - Maintaining ACT Policing radio communication capability	500	80	420	-	-	-	420	Jun-24

Table 28: 2023-24 Justice and Community Safety Directorate Infrastructure Program – New Works (\$'000) (Continued)

Project	Total Project Value ¹	2022-23	2023-24	2024-25	2025-26	2026-27	Four Year Investment ⁵	Physical Completion Date
Well-prepared emergency services – Planning for the new Molonglo Valley joint emergency services station	967	223	707	-	-	-	707	Jun-24
Well-prepared emergency services – Remediating hazardous materials around the former West Belconnen ACT Fire & Rescue Station	916	516	-	-	-	-	-	Jun-23
Well-prepared emergency services – Strengthening ICT infrastructure	1,710	210	700	800	-	-	1,500	Jun-25
Well-prepared emergency services – Upgrading the Emergency Services Agency's ICT strategy and systems	1,599	235	1,364	-	-	-	1,364	Jun-24
Total Works In Progress		32,230	37,367	19,467	16,111	6,111	79,056	
Better Infrastructure Fund								
Directorate	ongoing	2,679	1,747	1,791	1,837	2,184	7,559	ongoing
Territorial	ongoing	299	306	313	320	328	1,267	ongoing
Total Better Infrastructure Fund		2,978	2,053	2,104	2,157	2,512	8,826	
Total Infrastructure Program		35,208	55,125	65,885	52,773	12,897	186,680	
Public Private Partnership								
Courts PPP	ongoing	2,836	3,389	3,660	3,954	3,970	14,973	

Notes:

1. Total project value includes expenditure to date, future years funding and resources received free of charge. Financial years are appropriation only, excluding resources received free of charge.
2. Total project value includes salary costs of \$4.869m for ACT Fire & Rescue Staff.
3. These projects are physically complete.
4. Total project value relates to Specialist Intelligence Gathering Capability only.
5. Total includes 2023-24 to 2026-27.

Financial Statements

Presentational changes have been made to streamline the financial statements and the 2022-23 Budget column also reflects this change. These changes will be consistent with future annual financial statements and ensure comparability of the annual financial statements with the budget estimates as required under section 27 of the *Financial Management Act 1996*.

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

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Income							
Controlled Recurrent Payments	417,438	416,387	454,193	9	437,319	427,546	430,016
Sale of Goods and Services from Contracts with Customers	21,455	23,955	22,646	-5	23,288	23,948	24,649
Grants and Contributions Revenue	5,884	5,884	19,371	229	19,312	19,792	19,673
Other Income	12,947	28,618	8,845	-69	13,362	13,700	14,148
Total Income	457,724	474,844	505,055	6	493,281	484,986	488,486
Expenses							
Employee Expenses	301,387	316,287	342,780	8	350,329	350,615	353,986
Supplies and Services	129,871	129,724	140,774	9	127,697	119,367	119,423
Depreciation and Amortisation	34,087	33,808	35,533	5	36,863	38,360	43,958
Grants and Purchased Services	12,982	13,454	15,697	17	10,852	4,375	4,405
Borrowing Costs	12,168	12,168	11,616	-5	11,344	11,050	10,399
Other Expenses	2,463	2,463	2,468	..	2,473	2,476	2,480
Total Expenses	492,958	507,904	548,868	8	539,558	526,243	534,651
Operating Result	-35,234	-33,060	-43,813	-33	-46,277	-41,257	-46,165
Other Comprehensive Income <i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
Increase/(Decrease) in Asset Revaluation Surplus	-600	3,086	0	-100	0	0	0
Total Other Comprehensive Result	-600	3,086	0	-100	0	0	0
Total Comprehensive Result	-35,834	-29,974	-43,813	-46	-46,277	-41,257	-46,165

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

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
Current Assets							
Cash and Cash Equivalents	9,862	23,441	17,901	-24	11,021	9,500	9,319
Receivables	11,004	12,770	11,807	-8	10,844	9,881	8,918
Other Assets	4,494	3,803	3,803	-	3,803	3,803	3,803
Total Current Assets	25,360	40,014	33,511	-16	25,668	23,184	22,040
Non-Current Assets							
Property, Plant and Equipment	535,644	549,056	555,200	1	521,677	560,135	523,617
Intangible Assets	19,474	15,356	16,729	9	20,705	20,929	24,153
Capital Works in Progress	18,057	14,231	24,516	72	77,967	52,391	51,929
Total Non-Current Assets	573,175	578,643	596,445	3	620,349	633,455	599,699
TOTAL ASSETS	598,535	618,657	629,956	2	646,017	656,639	621,739
Current Liabilities							
Payables	10,544	14,589	16,419	13	18,249	20,079	21,909
Contract Liabilities	1,648	1,429	1,429	-	1,429	1,429	1,429
Borrowings	0	37	39	5	42	44	47
Lease Liabilities	3,747	3,749	4,001	7	4,273	4,567	4,884
Employee Benefits	101,529	116,626	109,564	-6	112,643	114,101	115,635
Other Provisions	1,389	3,500	3,400	-3	3,300	3,200	3,100
Total Current Liabilities	118,857	139,930	134,852	-4	139,936	143,420	147,004
Non-Current Liabilities							
Borrowings	0	402	363	-10	321	277	230
Lease Liabilities	147,533	148,803	145,730	-2	142,401	138,795	134,888
Employee Benefits	4,238	4,394	4,260	-3	4,150	4,016	3,827
Other Provisions	8,649	17,500	16,385	-6	12,244	8,016	3,301
Total Non-Current Liabilities	160,420	171,099	166,738	-3	159,116	151,104	142,246
TOTAL LIABILITIES	279,277	311,029	301,590	-3	299,052	294,524	289,250
NET ASSETS	319,258	307,628	328,366	7	346,965	362,115	332,489
Equity							
Accumulated Funds	228,266	212,658	233,396	10	251,995	267,145	237,519
Asset Revaluation Surplus	90,992	94,970	94,970	-	94,970	94,970	94,970
TOTAL EQUITY	319,258	307,628	328,366	7	346,965	362,115	332,489

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

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
Opening Equity							
Opening Accumulated Funds	227,083	216,367	212,658	-2	233,396	251,995	267,145
Opening Asset Revaluation Surplus	91,592	91,884	94,970	3	94,970	94,970	94,970
Balance at the Start of the Reporting Period	318,675	308,251	307,628	..	328,366	346,965	362,115
Comprehensive Income							
Operating Result	-35,234	-33,060	-43,813	-33	-46,277	-41,257	-46,165
Increase/(Decrease) in the Asset Revaluation Reserve Surpluses	-600	3,086	0	-100	0	0	0
Total Comprehensive Result	-35,834	-29,974	-43,813	-46	-46,277	-41,257	-46,165
Transactions Involving Owners Affecting Accumulated Funds							
Capital Injections	36,417	29,351	64,551	120	64,876	56,407	16,539
Total Transactions Involving Owners Affecting Accumulated Funds	36,417	29,351	64,551	120	64,876	56,407	16,539
Closing Equity							
Closing Accumulated Funds	228,266	212,658	233,396	10	251,995	267,145	237,519
Closing Asset Revaluation Surplus	90,992	94,970	94,970	-	94,970	94,970	94,970
Balance at the end of the Reporting Period	319,258	307,628	328,366	7	346,965	362,115	332,489

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

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
Controlled Recurrent Payments	417,438	416,387	454,193	9	437,319	427,546	430,016
Sale of Goods and Services from Contracts with Customers	20,224	22,724	21,476	-5	22,128	22,798	23,500
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	13,788	13,788	13,788	-	13,788	13,788	13,788
Goods and Services Tax Collected from Customers	1,570	1,570	1,570	-	1,570	1,570	1,570
Other	16,284	31,955	12,283	-62	16,794	17,205	17,653
Total Receipts from Operating Activities	469,304	486,424	503,310	3	491,599	482,907	486,527
Payments							
Employee Payments	299,392	302,789	348,994	15	346,378	348,309	351,659
Supplies and Services	128,352	128,205	126,165	-2	113,032	103,818	103,365
Grants and Purchased Services	12,982	13,454	15,697	17	10,852	4,375	4,405
Borrowing Costs	12,397	12,397	11,845	-4	11,573	11,279	10,628
Goods and Services Tax Paid to the Australian Taxation Office	1,570	1,570	1,570	-	1,570	1,570	1,570
Goods and Services Tax Paid to Suppliers	13,800	13,800	13,800	-	13,800	13,800	13,800
Other	1,464	1,866	2,776	49	4,149	8,480	9,254
Total Payments from Operating Activities	469,957	474,081	520,847	10	501,354	491,631	494,681
Net Cash Inflows/(Outflows) from Operating Activities	-653	12,343	-17,537	-242	-9,755	-8,724	-8,154
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of Property, Plant and Equipment	32,245	23,509	42,154	79	37,191	35,734	2,705
Purchase of Capital Works	3,300	1,832	6,975	281	21,110	9,474	1,046
Total Payments from Investing Activities	35,545	25,341	49,129	94	58,301	45,208	3,751
Net Cash Inflows/(Outflows) from Investing Activities	-35,545	-25,341	-49,129	-94	-58,301	-45,208	-3,751
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Capital Injections	36,417	29,351	64,551	120	64,876	56,407	16,539
Total Receipts from Financing Activities	36,417	29,351	64,551	120	64,876	56,407	16,539

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

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Payments							
Repayment of Lease Liabilities - Principal	400	3,136	3,425	9	3,700	3,996	4,815
Total Payments from Financing Activities	400	3,136	3,425	9	3,700	3,996	4,815
Net Cash Inflows/(Outflows) from Financing Activities	36,017	26,215	61,126	133	61,176	52,411	11,724
Net Increase/(Decrease) in Cash and Cash Equivalents	-181	13,217	-5,540	-142	-6,880	-1,521	-181
Cash and Cash Equivalents at the Beginning of the Reporting Period	10,043	10,224	23,441	129	17,901	11,021	9,500
Cash and Cash Equivalents at the End of the Reporting Period	9,862	23,441	17,901	-24	11,021	9,500	9,319

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- **Controlled Recurrent Payments:** the increase of \$37.806 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to the new 2023-24 budget initiatives (\$20.031 million), step up of prior years' initiatives (\$9.882 million) and net rollover of appropriation (\$9.757 million).
- **Sale of Goods and Services from Contracts with Customers:** the increase of \$2.5 million in the 2022-23 estimated outcome from the 2022-23 budget is mainly due to higher client funded legal services revenue received by the ACT Government Solicitor's Office.
- **Grants and Contributions Revenue:** the increase of \$13.487 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to the 2023-24 budget initiative *Investing in Our Digital Future* where appropriation has been transferred to Digital, Data and Technology Solutions in CMTEDD and accounted for as Resources Received Free of Charge.
- **Other Income:** the increase of \$15.671 million in the 2022-23 estimated outcome from the 2022-23 budget and a subsequent decrease of \$19.773 million in 2023-24 budget is mainly due to insurance recoveries in 2022-23 related to the Alexander Maconochie Centre (AMC) fire and hailstorm damages.
- **Employee Expenses:**
 - the increase of \$14.9 million in the 2022-23 estimated outcome from the 2022-23 budget is mainly due to the Enterprise Bargaining Agreement and Pay Offer.
 - the increase of \$26.493 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to new 2023-24 budget initiatives (\$15.246 million) and step up of prior years' initiatives (\$8.326 million).
- **Supplies and Services:** the increase of \$11.050 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to new 2023-24 budget initiatives (\$12.738 million) and net rollover of appropriation (\$4.028 million), partially offset by step down of prior years' initiatives.

Balance Sheet

- **Cash and Cash Equivalents:** the increase of \$13.579 million in the 2022-23 estimated outcome from the 2022-23 budget is mainly due to the receipt of insurance recoveries related to the Alexander Maconochie Centre (AMC) fire and hailstorm damage.
- **Property, Plant and Equipment:** the increase of \$13.412 million in the 2022-23 estimated outcome from the 2022-23 budget is mainly due to new capital initiatives.
- **Intangible Assets:** the decrease of \$4.118 million in the 2022-23 estimated outcome from the 2022-23 budget is mainly due to the net rollovers of capital projects.

- Capital Works in Progress:
 - the decrease of \$3.826 million in the 2022-23 estimated outcome from the 2022-23 budget is mainly due to the delay in the completion of capital works projects in 2022-23.
 - the increase of \$10.285 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to the expected progress of capital works program in 2023-24.
- Employee Benefits (current): the increase of \$15.097 million in the 2022-23 estimated outcome from the 2022-23 budget is mainly due to the accrual of employee expenses as per the proposed new Enterprise Bargaining Agreement and Pay Offer.
- Other Provisions (current and non-current): the increase of \$10.962 million in the 2022-23 estimated outcome from the 2022-23 budget is mainly due to higher provision relating to expected works associated with the assessment and remediation of per- and poly-fluoroalkyl substances (PFAS) contaminated sites.

Statement of Changes in Equity and Cash Flow Statement

Variations in these Statements are explained in the notes above.

Financial Statements – Territorial

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

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Income							
Payment for Expenses on Behalf of the Territory	227,941	232,494	251,674	8	252,814	257,999	263,140
Taxes, Licences, Fees and Fines	6,602	8,346	9,136	9	9,438	9,749	10,050
Grants and Contributions Revenue	359	359	92	-74	167	0	0
Interest Revenue	0	7,395	9,217	25	8,641	8,896	9,152
Other Income	2,775	8,060	2,448	-70	2,939	3,045	3,144
Total Income	237,677	256,654	272,567	6	273,999	279,689	285,486
Expenses							
Employee Expenses	2,893	2,893	3,046	5	3,075	3,112	3,153
Supplies and Services	14,471	22,640	18,717	-17	19,727	17,763	17,302
Depreciation and Amortisation	3,199	3,199	3,262	2	3,505	3,500	3,500
Grants and Purchased Services	210,701	219,340	236,379	8	243,417	250,881	256,889
Other Expenses	518	518	518	-	518	518	518
Transfer Expenses	8,735	8,735	9,240	6	9,561	9,898	10,221
Total Expenses	240,517	257,325	271,162	5	279,803	285,672	291,583
Operating Result	-2,840	-671	1,405	309	-5,804	-5,983	-6,097
Other Comprehensive Income <i>Items that will not be Reclassified Subsequently to</i>							
Total Other Comprehensive Income	0	0	0	-	0	0	0
Total Comprehensive Result	-2,840	-671	1,405	309	-5,804	-5,983	-6,097

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

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
Current Assets							
Cash and Cash Equivalents	224	22,363	24,958	12	22,080	19,597	17,000
Receivables	5,313	6,604	6,604	-	6,604	6,604	6,604
Total Current Assets	5,537	28,967	31,562	9	28,684	26,201	23,604
Non-Current Assets							
Property, Plant and Equipment	89,354	92,507	90,855	-2	86,848	83,151	79,132
Capital Works in Progress	6,477	5,927	7,745	31	9,957	10,474	11,321
Total Non-Current Assets	95,831	98,434	98,600	..	96,805	93,625	90,453
TOTAL ASSETS	101,368	127,401	130,162	2	125,489	119,826	114,057
Current Liabilities							
Payables	6,493	14,302	14,370	..	14,440	14,440	14,440
Contract Liabilities	238	2,747	747	-73	222	222	222
Borrowings	62	68	70	3	0	0	0
Employee Benefits	27	64	64	-	64	64	64
Other Provisions	1,732	2,210	2,210	-	2,210	2,210	2,210
Total Current Liabilities	8,552	19,391	17,461	-10	16,936	16,936	16,936
Non-Current Liabilities							
Borrowings	207	70	0	-100	0	0	0
Other Provisions	14,284	13,129	13,129	-	13,129	13,129	13,129
Total Non-Current Liabilities	14,491	13,199	13,129	-1	13,129	13,129	13,129
TOTAL LIABILITIES	23,043	32,590	30,590	-6	30,065	30,065	30,065
NET ASSETS	78,325	94,811	99,572	5	95,424	89,761	83,992
Equity							
Accumulated Funds	40,862	60,059	64,820	8	60,672	55,009	49,240
Asset Revaluation Surplus	37,463	34,752	34,752	-	34,752	34,752	34,752
TOTAL EQUITY	78,325	94,811	99,572	5	95,424	89,761	83,992

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

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
Opening Equity							
Opening Accumulated Funds	36,950	53,251	60,059	13	64,820	60,672	55,009
Opening Asset Revaluation Surplus	37,463	34,752	34,752	-	34,752	34,752	34,752
Balance at the Start of the Reporting Period	74,413	88,003	94,811	8	99,572	95,424	89,761
Comprehensive Income							
Operating Result	-2,840	-671	1,405	309	-5,804	-5,983	-6,097
Total Comprehensive Result	-2,840	-671	1,405	309	-5,804	-5,983	-6,097
Transactions Involving Owners Affecting							
Capital Injections	6,752	7,479	3,356	-55	1,656	320	328
Total Transactions Involving Owners Affecting Accumulated Funds	6,752	7,479	3,356	-55	1,656	320	328
Closing Equity							
Closing Accumulated Funds	40,862	60,059	64,820	8	60,672	55,009	49,240
Closing Asset Revaluation Surplus	37,463	34,752	34,752	-	34,752	34,752	34,752
Balance at the end of the Reporting Period	78,325	94,811	99,572	5	95,424	89,761	83,992

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

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
Payment for Expenses on Behalf of the Territory	227,941	232,494	251,674	8	252,814	257,999	263,140
Taxes, Licences, Fees and Fines	6,402	8,146	8,936	10	9,238	9,549	9,850
Interest Receipts	0	7,395	9,217	25	8,641	8,896	9,152
Goods and Services Tax Input	574	1,400	1,400	-	1,400	1,400	1,400
Tax Credits from the Australian Taxation Office							
Goods and Services Tax Collected from Customers	0	574	574	-	574	574	574
Other	2,775	10,585	448	-96	2,414	3,045	3,144
Total Receipts from Operating Activities	237,692	260,594	272,249	4	275,081	281,463	287,260
Payments							
Employee Payments	2,893	3,060	4,694	53	4,723	4,760	4,801
Supplies and Services	14,471	22,473	17,049	-24	17,966	16,115	15,654
Grants and Purchased Services	210,701	219,340	236,379	8	243,417	250,881	256,889
Transfer of Territory Receipts to the ACT Government	9,049	9,049	9,554	6	9,875	10,212	10,535
Goods and Services Tax Paid to the Australian Taxation Office	0	574	574	-	574	574	574
Goods and Services Tax Paid to Suppliers	574	1,400	1,400	-	1,400	1,400	1,400
Other	4	4	4	-	4	4	4
Total Payments from Operating Activities	237,692	255,900	269,654	5	277,959	283,946	289,857
Net Cash Inflows/(Outflows) from Operating Activities	0	4,694	2,595	-45	-2,878	-2,483	-2,597
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of Property, Plant and Equipment	4,360	9,645	495	-95	51	172	150
Purchase of Capital Works	2,392	3,119	2,861	-8	1,605	148	178
Total Payments from Investing Activities	6,752	12,764	3,356	-74	1,656	320	328
Net Cash Inflows/(Outflows) from Investing Activities	-6,752	-12,764	-3,356	74	-1,656	-320	-328
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Capital Injections	6,752	7,479	3,356	-55	1,656	320	328

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

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Total Receipts from Financing Activities	6,752	7,479	3,356	-55	1,656	320	328
Payments							
Net Cash Inflows/(Outflows) from Financing Activities	6,752	7,479	3,356	-55	1,656	320	328
Net Increase/(Decrease) in Cash and Cash Equivalents	0	-591	2,595	539	-2,878	-2,483	-2,597
Cash and Cash Equivalents at the Beginning of the Reporting Period	224	22,954	22,363	-3	24,958	22,080	19,597
Cash and Cash Equivalents at the End of the Reporting Period	224	22,363	24,958	12	22,080	19,597	17,000

Notes to the Territorial Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on behalf of the Territory

- Payment for Expenses on Behalf of the Territory: the increase of \$19.180 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to new 2023-24 budget initiatives.
- Taxes, Licences, Fees and Fines: the increase of \$1.744 million in the 2022-23 estimated outcome from the 2022-23 budget is mainly due to lodgement and license fees received following the transfer of the ACT Civil and Administrative Tribunal (ACAT) Trust account to the Territorial Financial Statements.
- Interest Revenue: the increase of \$7.395 million in the 2022-23 estimated outcome from the 2022-23 budget is mainly due to interest revenue recognised as a result of the ACAT Trust fund transfer to Territorial Financial Statements.
- Other Income: the increase of \$5.285 million in the 2022-23 estimated outcome from the 2022-23 budget is mainly due to contributions received from the landlord and ACT Policing for the fit-out of the Road Policing Centre site at Hume.
- Grants and Purchased Services: the increase of \$17.039 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to the new 2023-24 budget initiatives including *Well-prepared emergency services – More ACT Police* (\$8.462m) and *Continuing development of Electronic Gaming Machine harm reduction measures* (\$5.145m) and other adjustments.

Statement of Assets and Liabilities on behalf of the Territory

- Cash and Cash Equivalents: the increase of \$22.139 million in the 2022-23 estimated outcome from the 2022-23 budget is mainly due to the transfer of the ACAT Trust account to the Territorial Financial Statements.
- Contract Liabilities (current): the increase of \$2.509 million in the 2022-23 estimated outcome from the 2022-23 budget and a subsequent decrease in the 2023-24 budget is mainly due to revenue received in advance in 2022-23 from the Social Cost of Carbon Fund from the Environment, Planning and Sustainable Development Directorate which will be used for the Woden Police Station electrification project.

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

Variations in these Statements are explained in the notes above.

Output Class Financial Statements

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

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Income							
Controlled Recurrent Payments	80,625	86,394	95,428	10	86,906	75,841	75,048
Sale of Goods and Services from Contracts with Customers	7,549	10,049	8,172	-19	8,367	8,567	8,817
Grants and Contributions Revenue	1,302	1,205	3,746	211	3,759	3,971	4,064
Other Income	1,719	2,898	843	-71	1,379	1,281	1,328
Total Income	91,195	100,546	108,189	8	100,411	89,660	89,257
Expenses							
Employee Expenses	60,218	67,395	72,120	7	71,502	68,625	69,068
Supplies and Services	20,398	23,914	23,829	..	18,870	16,902	15,998
Depreciation and Amortisation	1,761	1,493	1,079	-28	1,019	825	825
Grants and Purchased Services	10,666	11,757	12,511	6	9,461	2,994	3,060
Borrowing Costs	14	14	14	-	14	14	14
Other Expenses	10	10	10	-	10	12	12
Total Expenses	93,067	104,583	109,563	5	100,876	89,372	88,977
Operating Result	-1,872	-4,037	-1,374	66	-465	288	280

Table 28: Output Class 2: Corrective Services Operating Statement (\$'000)

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Income							
Controlled Recurrent Payments	111,237	105,599	114,201	8	106,227	104,071	105,338
Grants and Contributions Revenue	1,559	984	3,736	280	3,888	3,871	3,981
Other Income	68	13,466	38	-100	68	69	71
Total Income	112,864	120,049	117,975	-2	110,183	108,011	109,390
Expenses							
Employee Expenses	71,865	73,007	81,610	12	83,024	82,702	83,492
Supplies and Services	39,074	35,462	39,658	12	33,858	26,763	26,045
Depreciation and Amortisation	10,741	10,741	11,812	10	11,336	12,848	12,848
Grants and Purchased Services	2,123	1,194	3,081	158	1,276	1,306	1,273
Borrowing Costs	28	28	28	-	28	28	28
Other Expenses	45	45	46	2	48	50	51
Total Expenses	123,876	120,477	136,235	13	129,570	123,697	123,737
Operating Result	-11,012	-428	-18,260	#	-19,387	-15,686	-14,347

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

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Income							
Controlled Recurrent Payments	62,328	62,715	65,858	5	62,679	62,721	62,639
Sale of Goods and Services from Contracts with Customers	1,115	1,115	1,154	3	1,186	1,219	1,251
Grants and Contributions Revenue	955	732	2,107	188	2,066	2,163	2,212
Other Income	8,580	9,674	5,335	-45	9,145	9,481	9,787
Total Income	72,978	74,236	74,454	..	75,076	75,584	75,889
Expenses							
Employee Expenses	37,042	38,621	39,484	2	39,670	39,686	40,109
Supplies and Services	25,627	26,335	25,821	-2	26,017	26,671	27,204
Depreciation and Amortisation	8,026	8,021	8,054	..	8,496	8,701	12,707
Grants and Purchased Services	0	0	25	#	37	0	0
Borrowing Costs	12,048	12,048	11,496	-5	11,224	10,930	10,279
Other Expenses	5	5	5	-	5	5	5
Total Expenses	82,748	85,030	84,885	..	85,449	85,993	90,304
Operating Result	-9,770	-10,794	-10,431	3	-10,373	-10,409	-14,415

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

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Income							
Controlled Recurrent Payments	163,248	161,679	178,706	11	181,507	184,913	186,991
Sale of Goods and Services from Contracts with Customers	12,791	12,791	13,320	4	13,735	14,162	14,581
Grants and Contributions Revenue	2,068	2,963	9,782	230	9,599	9,787	9,416
Other Income	2,580	2,580	2,629	2	2,770	2,869	2,962
Total Income	180,687	180,013	204,437	14	207,611	211,731	213,950
Expenses							
Employee Expenses	132,262	137,264	149,566	9	156,133	159,602	161,317
Supplies and Services	44,772	44,013	51,466	17	48,952	49,031	50,176
Depreciation and Amortisation	13,559	13,553	14,588	8	16,012	15,986	17,578
Grants and Purchased Services	193	503	80	-84	78	75	72
Borrowing Costs	78	78	78	-	78	78	78
Other Expenses	2,403	2,403	2,407	..	2,410	2,409	2,412
Total Expenses	193,267	197,814	218,185	10	223,663	227,181	231,633
Operating Result	-12,580	-17,801	-13,748	23	-16,052	-15,450	-17,683

LEGAL AID COMMISSION (ACT)

Legal Aid Commission (ACT) - Statement of Intent

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

The Statement of Intent for 2023-24 has been prepared in accordance with Section 61 of the *Financial Management Act 1996*.

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

The Statement of Intent, which focuses on the 2023-24 Budget year, has been developed in the context of a four year forward planning horizon to be incorporated, as far as practicable, into the Legal Aid Commission (ACT) strategic and business planning processes.

The Legal Aid Commission (ACT) 2023-24 Statement of Intent has been agreed between:



John Boersig
Chief Executive Officer
Legal Aid Commission (ACT)



Andrew Barr MLA
Treasurer



Shane Rattenbury MLA
Attorney-General

LEGAL AID COMMISSION (ACT)

Purpose

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

Nature and scope of activities

General activities

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

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

The Territory and Commonwealth Governments created an updated National Legal Assistance Partnership (NLAP) to cover the period 2020-25. This NLAP identified a number of specific services to the Commission which are described below.

Discrete Assistance

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

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

Information Services

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

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

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

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

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

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

Referral

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

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

Legal Advice

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

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

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

- criminal and traffic charges;
- family separation, parenting and property disputes;
- domestic violence and personal protection;
- mental health;
- victims of crime assistance;
- contract and debt;
- employment; and
- administrative decisions.

Non-Legal Support

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

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

Legal Task

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

- preparation or assistance with the drafting of documents;
- writing a submission letter to the Police to negotiate charges;
- writing a letter to another party asking them to do something or stop doing something; and
- advocating on behalf of a service user without taking ongoing carriage of the matter.

If the Commission takes carriage of a matter in an ongoing, representative capacity, including representing a service user in court or tribunal proceedings, this is no longer a Legal Task but a Representation Service.

Facilitated Resolution Process

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

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

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

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

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

Duty Lawyer Services

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

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

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

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

Representation

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

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

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

There are three service types within this service category.

Dispute Resolution

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

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

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

Court/Tribunal Service

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

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

Other Representation

Other Representation services relates to any matter where the Commission:

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

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

Community Legal Education

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

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

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

There are two service types within this service category.

Community Legal Education Resources

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

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

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

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

Community Legal Education Activities

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

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

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

Law Reform

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

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

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

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

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

New Initiatives

Supporting the legal needs of vulnerable Canberrans

The Government will further support the legal needs of vulnerable Canberrans by providing additional resources to the Legal Aid Commission. This funding is to expand access to Legal Aid by increasing the income threshold for eligibility to reflect income growth over recent years. Additionally, it will fund an Aboriginal and Torres Strait Islander/culturally and linguistically diverse client liaison officer.

Justice reform – Drug and Alcohol Sentencing List

The Government will expand the capacity of the Drug and Alcohol Sentencing List (DASL) from 35 participants to 42 in 2023-24. The DASL targets high-risk, high-need offenders whose criminal activity is related to drug or alcohol dependence and diverts eligible offenders from full-time imprisonment into a community-based drug and/or alcohol treatment program. DASL addresses the underlying causes of drug dependence, supports long-term, sustainable behavioral change, and reduces the social and economic costs of re-offending to the Canberra community.

Justice reform – More support for the ACT Intermediary Program

The Government will provide increased funding to the ACT Intermediary Program, within the ACT Human Rights Commission, to expand its capacity to work with vulnerable witnesses in criminal matters as they engage with the police and the courts.

Justice reform – Supporting the continuation of the Care and Protection Intensive List

The Government will support the continuation of the Care and Protection Intensive List, within the ACT Children’s Court, to provide intensive management and therapeutic support to parents involved in care and protection matters and deliver better outcomes for children and young people.

Risks

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

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

It is expected the cost-of-living pressures will apply additional pressure to the level of services provided by the Commission. In this context unless the financial 'means' test is moved higher increasing numbers of applicants will be ineligible to obtain legal aid assistance. Further, the Commission's partnership with the private legal profession in delivering services will be undermined unless the fee scales reflect contemporary costs.

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

In regard to the office accommodation, given the increased cost associated with construction, the fit-out work required in the Legal Aid premises will be carefully managed.

2023-24 priorities and next three financial years

The Commission's priorities for 2023-24 and across the out-years are to:

- support victims of family and domestic violence through the provision of legal assistance services, including the Health Justice Partnership which is operating from the Canberra Hospital;
- address the cost-of-living pressures in the provision of legal aid assistance;
- improve the provision of legal assistance services to the Aboriginal and Torres Strait Islander and culturally and linguistically diverse communities;
- provide support to victims of elder abuse in line with Government priorities;
- develop and implement legal education programs tailored to the needs of people experiencing a high incidence of adverse legal events, and those working in community organisations that assist them. This includes having a presence at Colleges across Canberra;
- promote the prevention of legal problems by providing timely information about the law and legal processes and referring people to other legal or non-legal services where necessary to meet their needs;
- promote the early resolution of legal problems through providing legal advice, advocacy, minor legal assistance and dispute resolution services;
- advise and assist people appearing unrepresented before courts and tribunals, particularly those persons experiencing family violence and in care and protection matters in the Children's Court;
- provide legal representation to people in need to enable them to assert or defend their legal rights, including for those people appearing in the Drug and Alcohol Court;
- maintain the high level of service on the Legal Aid Helpline and Tenancy Advice Service;
- maintain and build the capacity of the Commission's IT infrastructure to meet demand; and
- finalise the fit-out of the Commission's office accommodation.

Estimated employment level and employment profile

Table 3: Estimated employment level

	2021-22 Actual Outcome	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget
Staffing (FTE)	112.0 ¹	110.0	123.7 ¹	130.0

Note:

1. The FTE for the 2021-22 Actual Outcome and 2022-23 Estimated Outcome is the average for the full year, rather than simply at a point in time.

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

An estimated staffing breakdown by classification and gender for the 2023-24 budget year is outlined below.

Table 4: 2023-24 estimated employment profile

Classification	Female¹	Male¹	Non-Binary¹	Total¹
ASO1	0.0	0.0		0.0
ASO2	22.7	12.9		35.6
ASO3	8.0	0.0		8.0
ASO4	7.7	2.5	1.0	11.2
ASO5	1.8	0.0		1.8
ASO6	1.0	0.0		1.0
SOG C	1.0	1.0		2.0
SOG B	2.0	0.0		2.0
SOG A	0.0	1.0		1.0
SOL1	19.0	5.0		24.0
SOL2	11.5	4.5		16.0
SOL3	7.8	2.0		9.8
SOL4	5.6	5.9		11.5
SOL5	3.0	1.0		4.0
SOL6	1.0	0.0		1.0
Executive	0.0	1.0		1.0
Total	92.2	36.8	1.0	130.0

Note:

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

Strategic objectives and indicators

Strategic objective 1

Provide services to promote the earlier resolution of legal problems

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

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

Strategic objective 2

Provide legal information and referral services

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

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

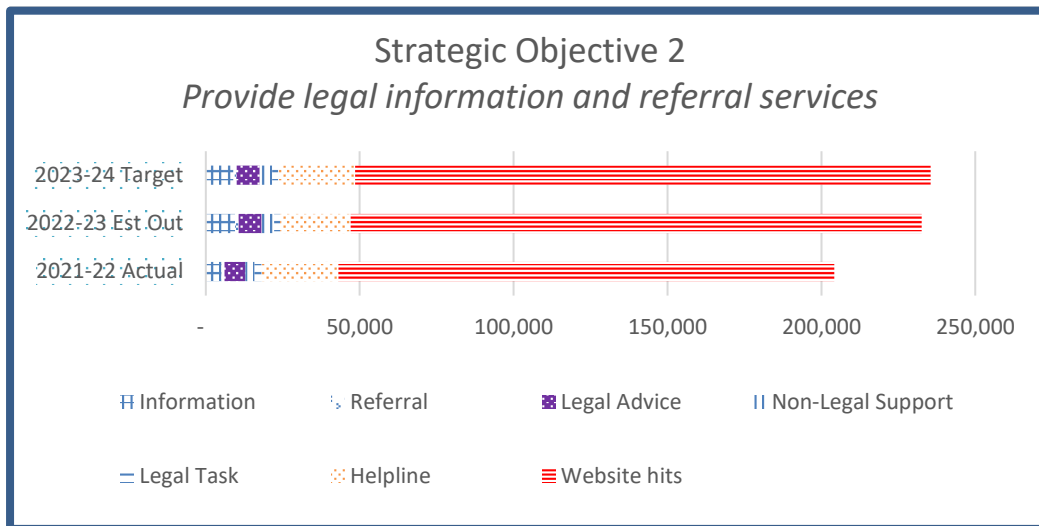
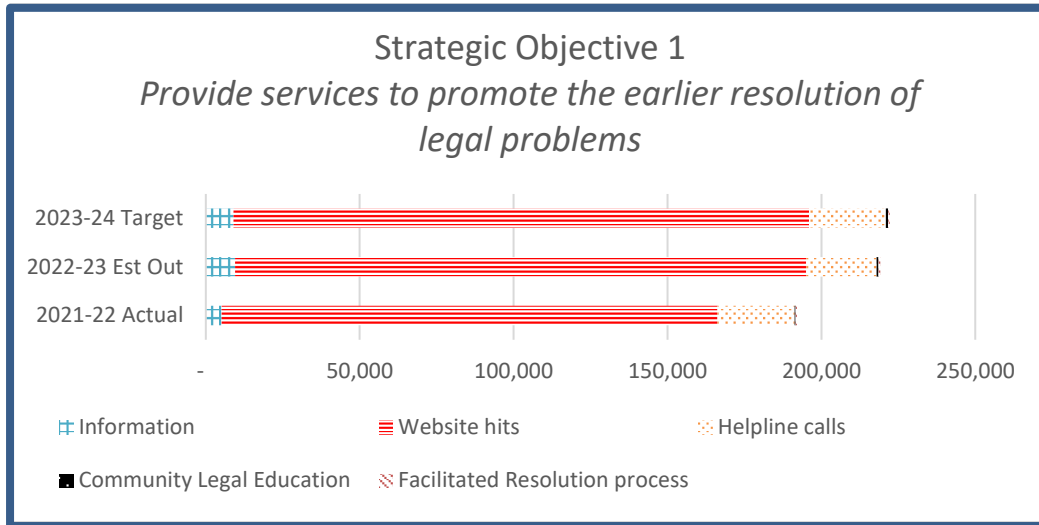
Strategic objective 3

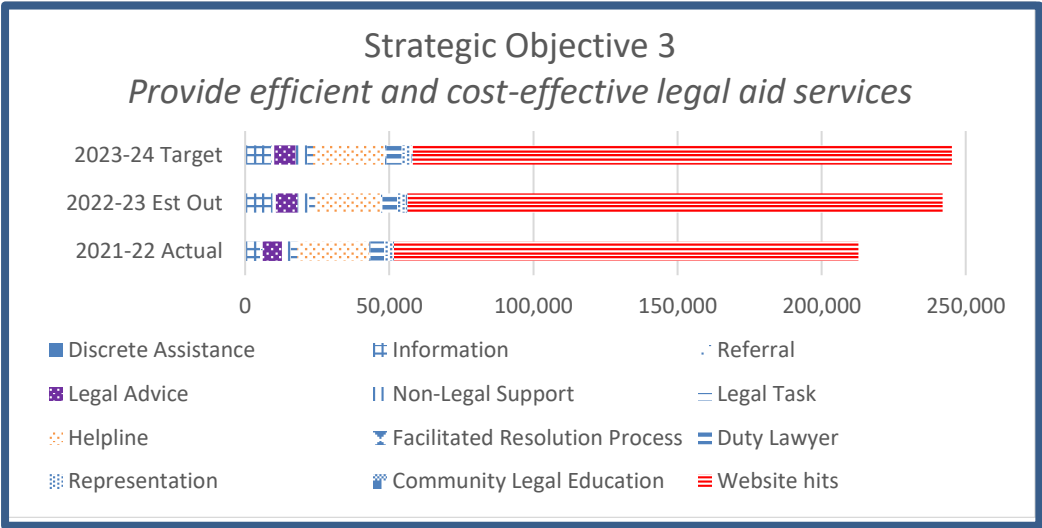
Provide efficient and cost-effective legal aid services

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

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

Strategic objectives and indicators Graphs





Output Classes

Output Class 1: Legal Aid Services

Table 3: Output Class 1: Legal Aid Services

	2022-23 Estimated Outcome \$'000	2023-24 Budget \$'000
Total Cost	22,907	21,611
Controlled Recurrent Payments	17,638	17,947

Note:

1. Total cost includes depreciation and amortisation of \$0.957 million in 2022-23 and \$1.015 million in 2023-24.

Output 1.1: Legal Aid Services provided to the community

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

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

Accountability indicators

Output Class 1: Legal Aid Services

Output 1.1: Legal Aid Services provided to the community

Table 4: Accountability indicators Output 1.1

	2022-23 Targets	2022-23 Estimated Outcome	2023-24 Targets
a. Number of Discrete Assistance services provided ¹	47,900	47,048	48,550
b. Number of Duty Lawyer services provided ²	4,600	5,159	5,200
c. Number of Representation services provided ³	3,000	3,043	3,200
d. Number of Facilitated Resolution Process provided ⁴	450	542	550
e. Number of Community Legal Education services provided ⁵	550	643	650

Notes:

1. Discrete Assistance services provided indicator collates the number of Helpline, information, referrals, non-legal support, legal advices, and legal task services. This indicator does not include the estimated 185,564 website page views in 2022-23.
2. Duty lawyer services are legal services provided at a court or tribunal to people who would otherwise be unrepresented in relation to an event or proceeding on that day. Duty Lawyer services consist of advising the person, and in appropriate circumstances appearing on their behalf, in relation to the proceeding or event.
3. This indicator collates the number of legal assistance services provided for the ongoing representation of people at courts/tribunals, in dispute resolution processes and where the carriage of the matter requires ongoing casework assistance.
4. This indicator collates the number of specific processes undertaken that are aimed at resolving disputes without going to court.
5. This indicator collates the number of educational resources produced and the number of activities undertaken.

Changes to Appropriation

Table 5: Changes to appropriation – Controlled Recurrent Payments

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
2022-23 Budget	17 126	16 028	16 303	9 764	9 764
2023-24 Budget Policy Decisions					
Expanding access to Legal Aid grants	0	268	278	0	0
Justice reform – More support for the ACT Intermediary Program	0	105	108	0	0
Justice reform – Supporting the continuation of the Care and Protection Intensive List	0	309	0	0	0
Justice reform – Drug and Alcohol Sentencing List	0	312	322	332	341
2023-24 Budget Technical Adjustments					
Additional Funding for Legal Aid Commissions to Support Court Reform	512	0	0	0	0
Enterprise Bargaining Agreement and Pay Offer	0	724	706	497	511
Revised Superannuation Parameters	0	184	233	400	497
Revised Workers' Compensation Charges	0	17	28	56	64
Revised Indexation Parameters	0	0	0	0	108
2023-24 Budget	17 638	17 947	17 978	11 049	11 285

Monitoring and reporting

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

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

Annual reporting

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

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

Financial arrangements

The Commission is forecasting an estimated outcome operating deficit of \$0.832 million, which is in line with the 2022-23 original budgeted operating deficit of \$0.759 million. This level of deficit has been planned and budgeted for.

The 2023-24 budget reflects an operating deficit of \$1.153 million. This deficit is largely due to the planned refit of the Commission's office accommodation which is due to occur in 2023-24. This deficit will be met from existing cash reserves.

Financial statements

Budgeted financial statements for the 2023-24 Budget year, as well as forward estimates for the three financial years appear below. These general-purpose financial statements have been prepared in accordance with the ACT's Model Financial Statements and include:

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

Financial Statements

Presentational changes have been made to streamline the financial statements and the 2022-23 Budget column also reflects this change. These changes will be consistent with future annual financial statements and ensure comparability of the annual financial statements with the budget estimates as required under section 27 of the *Financial Management Act 1996*.

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

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Income							
Controlled Recurrent Payments	17 126	17 638	17 947	2	17 978	11 049	11 285
Sale of Goods and Services from Contracts with Customers	2 645	311	36	-88	39	42	45
Grants and Contributions Revenue	581	3 628	1 969	-46	1 787	1 708	1 718
Interest Revenue	98	498	407	-18	300	150	150
Other Income	1	0	99	#	62	62	83
Total Income	20 451	22 075	20 458	-7	20 166	13 011	13 281
Expenses							
Employee Expenses	13 348	13 733	13 849	1	14 075	8 186	8 455
Supplies and Services	6 373	7 875	6 436	-18	5 716	4 141	4 240
Depreciation and Amortisation	1 231	957	1 015	6	959	959	959
Borrowing Costs	228	300	281	-6	260	237	212
Other Expenses	30	42	30	-29	30	30	30
Total Expenses	21 210	22 907	21 611	-6	21 040	13 553	13 896
Operating Result	-759	-832	-1 153	-39	-874	-542	-615
Other Comprehensive Income							
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
Net Effect of a Change in Accounting Policy	863	863	863	-	863	863	863
Total Other Comprehensive Result	863	863	863	-	863	863	863
Total Comprehensive Result	104	31	-290	#	-11	321	248

Significant variations in the Operating Statement are as follows:

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

- sale of services from contracts with customers:
 - the decrease of \$2.334 million in the 2022-23 Estimated Outcome from the 2022-23 Budget is due to applying a different accounting standard where the Commission has reclassified revenue to Grants and Contributions. There is no change to total revenue as a result of this variation.
- grants and contributions:
 - the increase of \$3.047 million in the 2022-23 Estimated Outcome from the 2022-23 Budget is mainly due to the above-mentioned reclassification of revenue from sale of services from contracts with customers. Further, unbudgeted revenue recognised for Defence and Veterans Legal Service (\$0.363 million), Disability Royal Commission (\$0.141 million), and four grants associated with women and family violence (\$0.319 million). These increases have been offset by a reduction in grant funding from ACT Law Society (\$0.300 million).
 - The decrease of \$1.659 million in the 2023-24 Budget from the 2022-23 Estimated Outcome is due to the cessation of funding for contracts with the Commonwealth Government (\$2.383 million) offset by an expected grant from the ACT Law Society of \$1.000 million in 2023-24.
- Supplies and Services
 - the increase of \$1.502 million in the 2022-23 Estimated Outcome from the 2022-23 Budget is mainly due to:
 - higher ICT expenses (\$0.873 million) made up of:
 - bringing forward of ICT improvements/upgrades due to the Cyber incident in November 2022;
 - improved cyber security incident monitoring (e.g. bringing coverage to 24/7);
 - purchasing additional laptops/IT equipment for staff;
 - costs associated with the implementation of the new legal document management system;
 - utilising additional ICT consultants/contractors;
 - higher than budgeted legal expenditure (\$0.172 million);
 - higher than budgeted office furniture purchases to accommodate additional staff (\$0.158 million);
 - additional consultants to assist with migration, accounting and procurements (\$0.145 million).
 - the decrease of \$1.439 million in the 2023-24 Budget from the 2022-23 Estimated Outcome is mainly due to the cessation of funding for contracts with the Commonwealth Government; and
 - reduced expenditure in 2023-24 as a result of bringing forward specific ICT projects.

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

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
Current Assets							
Cash and Cash	8 092	11 245	8 126	-28	7 584	7 284	6 891
Equivalents							
Receivables	87	144	135	-6	126	119	112
Other Assets	186	105	105	-	105	105	105
Total Current Assets	8 365	11 494	8 366	-27	7 815	7 508	7 108
Non-Current Assets							
Property, Plant and Equipment	8 834	6 718	7 753	15	6 844	5 935	5 026
Total Non-Current Assets	8 834	6 718	7 753	15	6 844	5 935	5 026
TOTAL ASSETS	17 199	18 212	16 119	-11	14 659	13 443	12 134
Current Liabilities							
Payables	269	309	309	-	309	309	309
Lease Liabilities	998	747	741	-1	739	752	740
Employee Benefits	2 069	2 467	2 236	-9	2 370	2 426	2 488
Other Provisions	459	552	552	-	552	552	552
Other Liabilities	52	125	125	-	125	125	125
Total Current Liabilities	3 847	4 200	3 963	-6	4 095	4 164	4 214
Non-Current Liabilities							
Lease Liabilities	6 947	5 416	4 674	-14	3 922	3 146	2 370
Employee Benefits	143	216	223	3	225	226	226
Other Provisions	726	881	913	4	945	977	1 009
Total Non-Current Liabilities	7 816	6 513	5 810	-11	5 092	4 349	3 605
TOTAL LIABILITIES	11 663	10 713	9 773	-9	9 187	8 513	7 819
NET ASSETS	5 536	7 499	6 346	-15	5 472	4 930	4 315
Equity							
Accumulated Funds	4 673	6 636	5 483	-17	4 609	4 067	3 452
Asset Revaluation Surplus	863	863	863	-	863	863	863
TOTAL EQUITY	5 536	7 499	6 346	-15	5 472	4 930	4 315

Significant variations in the Balance Sheet are as follows:

- cash and cash equivalents:
 - the increase of \$3.153 million in the 2022-23 Estimated Outcome from the 2022-23 Budget is mainly due to the higher opening balance (\$0.909 million), delay in the office fit out for the Commission's accommodation (\$0.950 million), cash received in 2021-22 from specific projects that are planned to commence in 2022-23 (\$0.700 million), additional interest earned (\$0.400 million) and lower market rent negotiated in the new lease contract (\$0.346 million). Additionally, a discontinuing grant from the Commonwealth requires the repayment of \$0.450 million in unspent funds to be returned to the Commonwealth. This is offset by higher than budgeted supplies and services payments made during the year (\$1.425 million).
 - the decrease of \$3.119 million in the 2023-24 Budget from the 2022-23 Estimated Outcome is mainly due to the planned office fit out for the Commission's accommodation (\$1.600 million) in 2023-24, repayment of Commission's lease liability (\$0.742 million) and payment of employee entitlements (\$0.240 million).
- property, plant and equipment (non current):
 - the decrease of \$2.116 million in 2022-23 Estimated Outcome from the 2022-23 Budget is mainly due to delay in the recognition of office fit out for the Commission's accommodation that was budgeted for 2022-23 (\$0.950 million) and a reduction in the value of right-of-use asset building due to lower market rent negotiated by the Commission (\$1.034 million).
 - the increase of \$1.035 million in the 2023-24 Budget from the 2022-23 Estimated Outcome is mainly due to recognition of office fit out (Leasehold Improvements) for the Commission's accommodation (\$1.600 million) offset by depreciation of the right-of-use asset building, leasehold improvements and equipment (\$1.015 million).
- lease liabilities (non-current):
 - the decrease of \$1.531 million in the 2022-23 Estimated Outcome from the 2022-23 Budget is due to the lower value of the office premises lease contract negotiated by the Commission;
 - the decrease of \$0.742 million in the 2023-24 Budget from the 2022-23 Estimated Outcome reflects the lease payments made for the year.

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

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
Opening Equity							
Opening Accumulated Funds	4 569	6 605	5 773	-13	4 620	3 746	3 204
Opening Asset Revaluation Surplus	863	863	863	-	863	863	863
Balance at the Start of the Reporting Period	5 432	7 468	6 636	-11	5 483	4 609	4 067
Comprehensive Income							
Operating Result	-759	-832	-1 153	-39	-874	-542	-615
Net Effect of Change in Accounting Policy - ARR	863	863	863	-	863	863	863
Total Comprehensive Result	104	31	-290	#	-11	321	248
Closing Equity							
Closing Accumulated Funds	4 673	6 636	5 483	-17	4 609	4 067	3 452
Closing Asset Revaluation Surplus	863	863	863	-	863	863	863
Balance at the end of the Reporting Period	5 536	7 499	6 346	-15	5 472	4 930	4 315

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

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

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
Controlled Recurrent Payments	17 126	17 638	17 947	2	17 978	11 049	11 285
Sale of Goods and Services from Contracts with Customers	1 184	300	36	-88	39	42	44
Grants and Contributions Receipts	486	3 369	1 944	-42	1 762	1 682	1 695
Interest Receipts	98	498	407	-18	301	151	153
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	450	450	450	-	450	450	450
Goods and Services Tax Collected from Customers	150	150	150	-	150	150	150
Other	0	0	98	#	61	65	84
Total Receipts from Operating Activities	19 494	22 405	21 032	-6	20 741	13 589	13 861
Payments							
Employee Payments	13 176	13 622	13 920	2	13 771	8 253	8 492
Supplies and Services	6 375	7 842	6 760	-14	6 029	4 141	4 241
Goods and Services Tax Paid to Suppliers	600	600	600	-	600	600	600
Total Payments from Operating Activities	20 151	22 064	21 280	-4	20 400	12 994	13 333
Net Cash Inflows/(Outflows) from Operating Activities	-657	341	-248	-173	341	595	528
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Total Receipts from Investing Activities	0	0	0	-	0	0	0
Payments							
Purchase of Property, Plant and Equipment	950	50	2 050	#	50	50	50

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

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Total Payments from Investing Activities	950	50	2 050	#	50	50	50
Net Cash Inflows/(Outflows) from Investing Activities	-950	-50	-2 050	#	-50	-50	-50
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Payments							
Repayment of Lease Liabilities - Principal	1 068	722	821	14	833	845	871
Total Payments from Financing Activities	1 068	722	821	14	833	845	871
Net Cash Inflows/(Outflows) from Financing Activities	-1 068	-722	-821	-14	-833	-845	-871
Net Increase/(Decrease) in Cash and Cash Equivalents	-2 675	-431	-3 119	-624	-542	-300	-393
Cash and Cash Equivalents at the Beginning of the Reporting Period	10 767	11 676	11 245	-4	8 126	7 584	7 284
Cash and Cash Equivalents at the End of the Reporting Period	8 092	11 245	8 126	-28	7 584	7 284	6 891

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

PUBLIC TRUSTEE AND GUARDIAN – STATEMENT OF INTENT

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

This Statement of Intent for 2023-24 has been prepared in accordance with section 61 of the *Financial Management Act 1996*.

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

The Statement of Intent, which focuses on the 2023-24 Budget Year, has been developed in the context of a four-year forward planning horizon to be incorporated, as far as practicable, into the PTG's strategic and business planning processes.

PTG's 2023-24 Statement of Intent has been agreed between:



Aaron Hughes
Public Trustee and Guardian



Andrew Barr MLA
Treasurer



Shane Rattenbury MLA
Attorney-General

PUBLIC TRUSTEE AND GUARDIAN FOR THE ACT

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

Purpose

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

PTG aims to promote and support the rights, interests and life decisions of our clients and to deliver excellent trustee outcomes for the ACT community. We perform a range of functions and deliver services under a range of legislation and work closely with other ACT Government agencies and stakeholders.

NATURE AND SCOPE OF ACTIVITIES

General Activities

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

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

PTG supports our clients' decision making by:

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

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

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

Business Priorities

In the 2023-24 financial year and forward years, the PTG's priorities will be:

- improving our service delivery for clients – taking a customer-centred approach to our work, meeting timeframes, promoting our role and service level commitment, and improving client experience.
- setting and implementing a technology, digital and data roadmap – building on historical work by the PTG, we will look for further digital solutions and platforms to create efficiencies, replace legacy systems where appropriate, and provide assurance over data assets and how we meet our privacy and other legal obligations;
- financial sustainability – ensuring our fees charged are appropriate and our investment efforts are the best possible; and
- operating model – focusing on our people, governance and support models to ensure delivery of high-quality outcomes.

Risks

PTG's key business risk areas comprise:

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

Employment profile

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

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

Table 1: Estimated Employment Level

	2021-22 Actual Outcome	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget
Staffing (FTE)	62.97	65.67	67.64	65.40

Key performance indicators for 2023-24 to 2026-27

Table 2:

Indicator	Planned 2023-24	Planned 2024-25	Planned 2025-26	Planned 2026-27
Guardianship Orders - no. of people for whom PTG acted as Guardian appointed by the ACT Civil and Administrative Tribunal (ACAT) under the Guardianship and Management of Property Act 1991 (GMPA) during the reported period	205	205	205	205
Management Orders - no. of orders in which PTG was appointed as Manager by ACAT under the GMPA current at the end of the reported period by ACAT	475	470	465	460
Enduring Power of Attorney (EPA) - no. of EPA's appointing PTG for all matters made during the reported period	70	100	100	100
Enduring Power of Attorney (EPA) - no. of EPA's appointing PTG for financial and property matters under active management at the end of the reported period	35	36	36	36
Enduring Power of Attorney (EPA) - no. of EPA's appointing PTG for personal and health care matters active at the end of the reported period	7	7	7	7
Police Call-outs - no. of responses to call outs by police and community following death during the reported period *	0	0	0	0
Welfare funerals - no. arranged by PTG during the reported period*	0	0	0	0
Examination of Accounts - no. examined by PTG during the reported period upon filing by External Managers appointed by ACAT for Protected Persons	600	605	615	615
Deceased Estate Administrations - no. of deceased estate administrations completed during the reported period	75	75	75	75
Trusts (for all purposes) - no. held at end of reported period	730	730	730	730
Wills - no. of wills prepared by PTG during the reported period	300	350	400	400
Customer Survey - % of clients responding to PTG's survey during the reported year that reported PTG met or exceeded their expectations	90	90	90	90

Notes:

* Police call outs and Welfare funerals have been maintained as performance indicators for the forward years but will be reviewed to align with the PTG's management of the Unclaimed Deceased Persons Scheme in 2023-24.

Assessment of performance against 2022-23 objectives

Table 3:

Indicator	Planned 2022-23	Estimated Outcome 2022-23	Explanation of Variance
Guardianship Orders - no. of people for whom PTG acted as Guardian appointed by the ACT Civil and Administrative Tribunal (ACAT) under the Guardianship and Management of Property Act 1991 (GMPA) during the reported period	230	210	Variation is related to increased efforts to consider alternatives to the appointment of a substitute decision maker and interagency collaboration to identify alternatives for specific decision-making domains.
Management Orders - no. of orders in which PTG was appointed as Manager by ACAT under the GMPA current at the end of the reported period by ACAT	510	476	Variation is related to increased efforts to consider alternatives to the appointment of a substitute decision maker and interagency collaboration to identify alternatives for specific decision-making domains.
Enduring Power of Attorney (EPOA) - no. of EPA's appointing PTG for all matters made during the reported period	70	45	The number of EpoA's drafted is driven by the demand of this service from the community.
Enduring Power of Attorney (EPOA) - no. of EPA's appointing PTG for financial and property matters under active management at the end of the reported period	35	32	N/A
Enduring Power of Attorney (EPOA) - no. of EPA's appointing PTG for personal and health care matters active at the end of the reported period	7	5	N/A
Police Call-outs - no. of responses to call outs by police and community following death during the reported period	0	0	N/A
Welfare funerals - no. arranged by PTG during the reported period	0	0	N/A
Examination of Accounts - no. examined by PTG during the reported period upon filing by External Managers appointed by ACAT for Protected Persons	600	530	The lower-than-expected Examination of Accounts is a result of reminder letters of accounts due not being sent until October 2022.

Assessment of performance against 2022-23 objectives (Continued)

Table 3: (Continued)

Indicator	Planned 2022-23	Estimated Outcome 2022-23	Explanation of Variance
Deceased Estate Administrations - no. of deceased estate administrations completed during the reported period	75	80	N/A
Trusts (for all purposes) - no. held at end of reported period	730	746	N/A
Wills - no. of wills prepared by PTG during the reported period	300	211	The number of wills drafted is driven by the demand of this service from the community.
Customer Survey - % of clients responding to PTG's survey during the reported year that reported PTG met or exceeded their expectations	90	100	A small number of PTG clients (15), largely from our wills and power of attorney drafting and estate administration area completed our client surveys.

Changes to Appropriation

Table 4: Changes to appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
2022-23 Budget	2 483	2 566	2 527	2 340	2 340
2023-24 Budget Policy Decisions					
Investing in public services – Broadening the ACT Public Service flexibility	-	-20	-20	-22	-23
2023-24 Budget Technical Adjustments					
Revised Superannuation Parameters	-	-5	-7	-6	-7
Enterprise Bargaining Agreement and Pay Offer	-	68	125	173	175
Revised Indexation Parameters	-	-	-	-	-119
2023-24 Budget	2 483	2 609	2 625	2 485	2 366

Table 5: Changes to appropriation – Capital Injections, Controlled (\$'000)

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
2022-23 Budget	0	0	0	0	0
2023-24 Budget Technical Adjustments					
Enterprise Bargaining Agreement and Pay Offer	0	70	0	0	0
2023-24 Budget	0	70	0	0	0

Financial Statements

Presentational changes have been made to streamline the financial statements and the 2022-23 Budget column also reflects this change. These changes will be consistent with future annual financial statements and ensure comparability of the annual financial statements with the budget estimates as required under section 61 of the *Financial Management Act 1996*.

Table 6: Public Trustee and Guardian: Operating Statement (\$'000)

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Income							
Controlled Recurrent Payments	2 483	2 483	2 609	5	2 625	2 485	2 366
Sale of Goods and Services from Contracts with Customers	6 807	6 626	6 700	1	7 324	7 624	7 875
Grants and Contributions Revenue	47	58	62	7	63	64	65
Interest Revenue	66	134	140	4	147	148	149
Total Income	9 403	9 301	9 511	2	10 159	10 321	10 455
Expenses							
Employee Expenses	7 204	8 401	7 702	-8	7 744	7 901	7 992
Supplies and Services	1 730	1 961	1 795	-8	1 835	1 836	1 880
Depreciation and Amortisation	495	503	503	-	503	390	57
Total Expenses	9 429	10 865	10 000	-8	10 082	10 127	9 929
Operating Result	-26	-1 564	-489	69	77	194	526
Total Comprehensive Result	-26	-1 564	-489	69	77	194	526

Table 7: Public Trustee and Guardian: Balance Sheet (\$'000)

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
Current Assets							
Cash and Cash Equivalents	1 988	4 131	4 129	..	4 830	5 528	6 219
Investments	3 000	0	0	-	0	0	0
Receivables	441	516	517	..	518	542	574
Total Current Assets	5 429	4 647	4 646	..	5 348	6 070	6 793
Non-Current Assets							
Property, Plant and Equipment	1 022	1 085	758	-30	431	104	0
Intangible Assets	541	556	333	-40	110	0	0
Total Non-Current Assets	1 563	1 641	1 091	-34	541	104	0
TOTAL ASSETS	6 992	6 288	5 737	-9	5 889	6 174	6 793
Current Liabilities							
Payables	332	365	412	13	459	506	553
Lease Liabilities	0	5	5	-	5	5	5
Employee Benefits	2 344	2 543	2 397	-6	2 451	2 462	2 464
Total Current Liabilities	2 676	2 913	2 814	-3	2 915	2 973	3 022
Non-Current Liabilities							
Employee Benefits	251	240	268	12	303	344	388
Other Provisions	153	130	69	-47	8	0	0
Total Non-Current Liabilities	404	370	337	-9	311	344	388
TOTAL LIABILITIES	3 080	3 283	3 151	-4	3 226	3 317	3 410
NET ASSETS	3 912	3 005	2 586	-14	2 663	2 857	3 383
Equity							
Accumulated Funds	2 520	2 328	1 909	-18	1 986	2 180	2 706
Asset Revaluation Surplus	1 392	677	677	-	677	677	677
TOTAL EQUITY	3 912	3 005	2 586	-14	2 663	2 857	3 383

Table 8: Public Trustee and Guardian: Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
Opening Equity							
Opening Accumulated Funds	2 546	3 892	2 328	-40	1 909	1 986	2 180
Opening Asset Revaluation Surplus	1 392	677	677	-	677	677	677
Balance at the Start of the Reporting Period	3 938	4 569	3 005	-34	2 586	2 663	2 857
Comprehensive Income							
Operating Result	-26	-1 564	-489	69	77	194	526
Total Comprehensive Result	-26	-1 564	-489	69	77	194	526
Total Movement in Reserves							
Transactions Involving Owners Affecting Capital Injections	0	0	70	#	0	0	0
Total Transactions Involving Owners Affecting Accumulated Funds	0	0	70	#	0	0	0
Closing Equity							
Closing Accumulated Funds	2 520	2 328	1 909	-18	1 986	2 180	2 706
Closing Asset Revaluation Surplus	1 392	677	677	-	677	677	677
Balance at the end of the Reporting Period	3 912	3 005	2 586	-14	2 663	2 857	3 383

Table 9: Public Trustee and Guardian: Cash Flow Statement (\$'000)

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
Controlled Recurrent Payments	1 929	1 495	1 535	3	1 545	1 461	1 390
Payment for Community Service Obligations	554	988	1 074	9	1 080	1 024	976
Sale of Goods and Services from Contracts with Customers	6 805	6 624	6 698	1	7 322	7 622	7 873
Interest Receipts	66	134	140	4	147	148	149
Goods and Services Tax Collected from Customers	640	640	640	-	640	640	640
Total Receipts from Operating Activities	9 994	9 881	10 087	2	10 734	10 895	11 028
Payments							
Employee Payments	7 168	8 121	7 820	-4	7 655	7 849	7 946
Supplies and Services	1 685	1 905	1 735	-9	1 774	1 744	1 787
Goods and Services Tax Paid to the Australian Taxation Office	402	402	402	-	402	402	402
Goods and Services Tax Paid to Suppliers	202	202	202	-	202	202	202
Total Payments from Operating Activities	9 457	10 630	10 159	-4	10 033	10 197	10 337
Net Cash Inflows/(Outflows) from Operating Activities	537	-749	-72	90	701	698	691
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from Sale/Maturity of Investments	1 049	3 000	0	-100	0	0	0
Total Receipts from Investing Activities	1 049	3 000	0	-100	0	0	0
Payments							
Purchase of Investments	1 049	0	0	-	0	0	0

Table 9: Public Trustee and Guardian: Cash Flow Statement (\$'000)

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Total Payments from Investing Activities	1 049	0	0	-	0	0	0
Net Cash Inflows/(Outflows) from Investing Activities	0	3 000	0	-100	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Capital Injections	0	0	70	#	0	0	0
Total Receipts from Financing Activities	0	0	70	#	0	0	0
Net Cash Inflows/(Outflows) from Financing Activities	0	0	70	#	0	0	0
Net Increase/(Decrease) in Cash and Cash Equivalents	537	2 251	-2	-100	701	698	691
Cash and Cash Equivalents at the Beginning of the Reporting Period	1 451	1 880	4 131	120	4 129	4 830	5 528
Cash and Cash Equivalents at the End of the Reporting Period	1 988	4 131	4 129	..	4 830	5 528	6 219

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- Employee Expenses:
 - the increase of \$1.197 million in the 2022-23 estimated outcome from the 2022-23 budget mainly reflects an increase in the number of employees to back fill for staff on varying forms of leave, an increase in wages from the employee benefits agreement and bringing on long service leave entitlements of new employees.
 - the decrease of \$0.699 million in the 2023-24 budget from the 2022-23 estimated outcome is largely due to the expected decrease in employee numbers with backfilling contracts expected to cease with the nominal occupants of positions returning.

Balance Sheet

- Cash and cash equivalents: the increase of \$2.143 million in the 2022-23 estimated outcome from the 2022-23 budget is mainly due to the redemption of invested funds (\$3 million) into cash and cash equivalents to achieve a better rate of return, this has been partially offset from the payments related to the increase in employee expenses.
- Investments: the decrease of \$3 million in the 2022-23 estimated outcome from the 2022-23 budget is due to the redemption of funds as they matured to cash and cash equivalents to achieve a better rate of return. Investments are generally used to assist with cash flow requirements and invested for shorter periods of time, the agreement that ACT Government has in place with Westpac Bank has better rates available than investing in term deposits.

Statement of Changes in Equity and Cash Flow Statement

Variations in these Statements are explained in the notes above.