



ACT
Government

22
23

Australian Capital Territory

Budget

Delivering for Canberrans:
now and into the future

Budget Statements D

Justice and Community
Safety Directorate

Legal Aid Commission (ACT)

Public Trustee and Guardian for the ACT

Structure and Content of the 2022-23 Budget Papers

The 2022-23 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 2022-23 Budget and forward estimates for the general government sector, the public trading enterprise sector and the total Territory Government. Details of the projected 2022-23 Budget results are provided, as well as background information on the development of the 2022-23 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of 2022-23 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 acknowledge the Traditional Custodians of the ACT, the Ngunnawal people. We acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region

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JUSTICE AND COMMUNITY SAFETY DIRECTORATE

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.

2022-23 Priorities

Strategic and operational priorities for 2022-23 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 (ACTAS') comprehensive Modernised and Sustainable Service Plan which will improve service delivery to the community, operational performance and staff wellbeing through a modernised and more patient centric service delivery model;
 - finalising design documentation and delivery methodology for a joint ACT Fire & Rescue and ACT Ambulance Service station in the Molonglo Valley;
 - continuing to upgrade ESA critical ICT systems and identifying future whole-of-Government requirements and solutions for the Territory Radio Network;
 - undertaking the purchase and delivery of vehicle charging infrastructure to allow the introduction of zero emission vehicles into ESA's fleet.

- Strengthening and supporting ACT Policing to build capability and meet future needs by:
 - establishing a Joint Organised Crime Task Force Capability with other jurisdictions to provide a joint multi-agency capability and response model to target and disrupt serious and organised criminal activity;
 - providing additional staffing resources to the Sexual Assault and Child Abuse Team to protect victim-survivors of sexual violence and improve the overall response to sexual violence;
 - continuing the ACT fixated lone-actor grievance-fuelled violence assessment team which seeks to identify individuals who present fixated threats to Government officials and the ACT community.

- Providing support to ACT Corrective Services by:
 - implementing the critical recommendations of the March 2022 report *"A new future for custodial services, ACT Corrective Services Blueprint for Change"* by increasing staff and providing increased support for staff at the Alexander Maconochie Centre (AMC) as well as implementing measures to enhance health and safety for staff and detainees;
 - meeting the health needs of Aboriginal and Torres Strait Islander detainees by continuing to provide the Winnunga Model of Care at the AMC.

- Continuing the commitment to reducing the overrepresentation of Aboriginal and Torres Strait Islander people in the ACT criminal justice system through a coordinated program of new initiatives and established programs including:
 - introducing First Nations interview friends who will attend police interviews to ensure people feel safe and understand the process;
 - increasing the number of sitting days of the Galambany Circle Sentencing Court;
 - establishing culturally appropriate reporting sites to support offenders in meeting parole and bail conditions;
 - extending supports to empower families in navigating the justice system, and to help them get the right supports at the right time to prevent people (re) entering the system; and
 - continuing support for offenders to reconnect with Country and community to support their transition back to community.

- Protecting people's rights and interests and supporting vulnerable people by:
 - supporting the Discrimination, Health Services, Disability & Community Services Commissioner to respond to an increasing number and range of complaints in relation to elder abuse, abuse or neglect of people with a disability, access to health services, addressing concerns in services for children and young people and services for older Canberrans;

- supporting the Victims of Crime Commissioner by providing additional staffing resources to maintain the Adult Offenders Victims Register, the Youth Justice Victims Register and the Affected Persons Register to maximise accessibility, increasing awareness, and ensuring victims receive crucial information and support;
 - establishing an independent ACT Aboriginal and Torres Strait Islander Children’s Commissioner to undertake individual and systemic advocacy and monitoring in relation to the wellbeing of Aboriginal and Torres Strait Islander children, young people and families in the ACT;
 - providing assistance to the ACT’s community based legal assistance sector, and respond to a recommendation of the *Our Booris Our Way* Report by establishing a new Aboriginal and Torres Strait Islander care and protection legal advocacy service;
 - continuing to support the SafeHome Program which improves security for households in the ACT that are victims or vulnerable to home burglary.
- Providing support to ACT Courts and Tribunal by:
 - continuing criminal case conferencing in the ACT Supreme Court which encourages early settlement and improves the overall efficiency of the criminal justice process;
 - undertaking the first phase of a new client interface system that will enable the ACT Civil and Administrative Tribunal to provide better and more timely assistance to customers in financial hardship and under threat of disconnection of their utility service.
 - Undertaking a discovery and design process to support the introduction of \$5 bet limits and \$100 load-up limits on ACT electronic gaming machines.

Estimated Employment Level

Table 1: Estimated Employment Level

	2020-21 Actual Outcome	2021-22 Budget	2021-22 Estimated Outcome	2022-23 Budget
Staffing (FTE)	2,006	1,940 ¹	2,087 ²	2,002 ³

Notes:

1. The decrease of 66 FTEs in the 2021-22 budget from the 2020-21 actual outcome is mainly due to the impact of higher than anticipated FTE in 2020-21, partially offset by an increase in staffing resources associated with 2021-22 Budget initiatives.
2. The increase of 147 FTE in the 2021-22 estimated outcome to the 2021-22 budget is predominately due to the continued recruitment of temporary staff to assist with backlog resulting from the impacts of the COVID-19 pandemic, the backfilling of staff on long service, maternity and other leave, staff engaged to undertake client funded work and the timing impact from a ACT Fire and Rescue (ACTF&R) recruit college.
3. The decrease of 85 FTE in the 2022-23 budget from the 2021-22 estimated outcome is due to the impact of higher than anticipated FTE in 2021-22 (as explained in Note 2 above) which is expected to return to budgeted staffing levels in 2022-23, partially offset by an increase in staffing resources associated with 2022-23 Budget initiatives (61 FTE).

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	2021-22 Targets	2021-22 Estimated Outcome	2022-23 Targets
Timely completion of civil cases in the courts	Percentage of cases finalised within 12 months from lodgement			
	- Supreme Court (includes Court of Appeal) ¹	80%	62%	80%
	- Magistrates Court ^a	90%	95%	90%
	- Childrens Court	90%	82%	90%
Timely completion of criminal cases in the courts	Percentage of cases finalised within 12 months from lodgement			
	- Supreme Court (includes Court of Appeal) ²	85%	66%	85%
	- Magistrates Court ^b	95%	91%	95%
	- Childrens Court	95%	95%	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 2020-21 Annual Report.

Explanation of Strategic Indicators:

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

Strategic Objective 1 (Continued)

Accessible Justice System (Continued)

Notes:

1. The estimated outcome is below target due to the effect of the COVID 19 lockdowns and restrictions on the capacity for the legal profession to progress matters to a hearing in a timely way.
2. The estimated outcome is below target due to the impact of the COVID 19 lockdown and restrictions in the ACT on the Supreme Court's capacity to hold jury trials.

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	2021-22 Targets	2021-22 Estimated Outcome	2022-23 Targets
Reduction in level of crime	Number of known and reported criminal offences:			
	- against the person per 100,000 population ^a	<800	788.8	<800
	- against property per 100,000 population ^{a,1}	<4,875	3,700.1	<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,c}	=>89.1%	91.3%	=>88.9%
	- walking by themselves in their neighbourhood during the night ^{a,c}	=>54.8%	58.0%	=>54.2%
No escapes/ abscondments from custody	Number of escapes or absconds per 100 detainees ²	0	0.3	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,3}	41%	36%	36%

Historical performance trends of these Strategic Indicators can be found in the Justice and Community Safety Directorate's 2020-21 Annual Report.

Explanation of Strategic Indicators:

- 2021-22 Estimated Outcome result is based on data as at 31 March 2022.
- 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.
- The targets for the perception of safety indicators are based on the national average for the previous financial year.
- The 2022-23 target has been aligned with a gradual reduction in the recidivism rate to meet the primary target in the ACT Government RR25by25Plan to reach a 31.7% recidivism rate by 2025.

Notes:

- 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.
- There was one escape from lawful custody in the ACT in 2021-22. The detainee escaped from an ACTCS vehicle during a secure escort. An independent review of the incident found that the escape was not reasonably foreseeable by ACTCS. The same review found that the three escort officers involved conducted themselves with absolute professionalism.
- The estimated outcome is lower than the target due to multiple factors that include the impact of COVID 19 on the community and the justice system.

Strategic Objective 3

Safe Community — Emergency Services

Table 4: Strategic Indicator 3: Emergency Related Community Safety

Success	Strategic Indicator	2021-22 Targets	2021-22 Estimated Outcome	2022-23 Targets
Increased community resilience for emergencies	Percentage of Public Information & Engagement Annual Plan Priority Projects and Campaigns delivered	90%	100%	90%
	Percentage of leases within the Bushfire Abatement Zone with a Farm Fire-wise Plan ¹	100%	98.6%	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	90%	100%	90%
	Annual increase in social media reach	5%	5.4%	5%
	Maintain or increase volunteer levels Percentage change in levels ²	1%	-2.9%	1%
Reduced loss of life and loss/damage to property	Percentage of structure fires confined to room of origin ³	80%	71%	80%
	Percentage of 132 500 storm and flood callouts completed within 24 hours	90%	90%	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 2020-21 Annual Report.

Strategic Objective 3 (Continued)

Safe Community — Emergency Services (Continued)

Table 4: Strategic Indicator 3: Emergency Related Community Safety (Continued)

Notes:

1. The estimated outcome is lower than target due to one (1) property being transferred into the Bushfire Abatement Zone and due to timeframes the ESA may not be able to get the plan completed by the end of the financial year. The plan process has commenced.
2. The estimated outcome is lower than target due to volunteer numbers for both ACTSES and ACTF&R CFU decreasing by 41 members each in the 2021-22 financial year to date. Natural attrition and retirement have seen volunteer numbers for these services drop and due to the COVID 19 restrictions, ACTSES and ACTF&R CFU did not conduct a recruitment campaign in 2021-22. There was also a data audit removing members who have not been active for a long time.
3. The lower 2021-22 estimated outcome is due to confinement to room of origin being impacted by larger home sizes with more open plans, increased fuel loads consisting of more combustible contents and new construction materials and techniques.

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	2021-22 Targets	2021-22 Estimated Outcome	2022-23 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: Human Rights Commission in area of human rights and service provision ^a	70	70	n/a
	Number of submissions, advices and comments directed at increasing human rights compliance on systemic issues in legislative and policy proposals ¹	50	100	50
Increased support for victims of crime	Number of victims of crime who have received support, assistance or advocacy ^{b,2}	1,600	3,000	3,000

Historical performance trends of these Strategic Indicators can be found in the Justice and Community Safety Directorate's 2020-21 Annual Report.

Strategic Objective 4 (Continued)

Promotion and Protection of Rights and Interests (Continued)

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

Explanation of Strategic Indicators:

- a. This indicator is discontinued in 2022-23 year given that it is the same as one of the existing Accountability Indicators Output 1.5 (b) *'High level of community education, information and advice in relation to human rights and (i) services for children and young people, (ii) disability services, (iii) discrimination, (iv) health services and (v) services for older people and other complaint matters' – Number of community engagement activities undertaken by the Commission'*.
- b. The increased target in 2022-23 is a reflection of the increased demand for services from victims of crime.

Notes:

1. The estimated outcome is higher than the target due to an increased need for submissions, advices and comments to be made partly in response to the COVID 19 situation.
2. The estimated outcome is higher than the target due to increases in demand for support, assistance and advocacy, partly due to the COVID 19 situation.

Output Classes

Output Class 1: Justice Services

Table 6: Output Class 1: Justice Services

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000
Total Cost	87,938	93,067
Controlled Recurrent Payments	74,825	80,625

Note:

1. Total cost includes depreciation and amortisation of \$1.740 million in 2021-22 and \$1.761 million in 2022-23.

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

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000
Total Cost	28,262	32,416
Controlled Recurrent Payments	27,376	31,261

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

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000
Total Cost	21,501	21,322
Controlled Recurrent Payments	12,320	12,999

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

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000
Total Cost	6,559	6,554
Controlled Recurrent Payments	4,967	4,915

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

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000
Total Cost	16,687	16,439
Controlled Recurrent Payments	16,212	15,763

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

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000
Total Cost	14,929	16,336
Controlled Recurrent Payments	13,950	15,687

Output Class 2: Corrective Services

Table 12: Output Class 2: Corrective Services

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000
Total Cost	109,196	123,876
Controlled Recurrent Payments	91,151	111,237

Note(s):

1. Total cost includes depreciation and amortisation of \$7.971 million in 2021-22 and \$10.741 million in 2022-23.

Output 2.1: Corrective Services

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

Output Class 3: Courts and Tribunal

Table 13: Courts and Tribunal

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000
Total Cost	78,041	82,748
Controlled Recurrent Payments	58,730	62,328

Note:

1. Total cost includes depreciation and amortisation of \$7.201 million in 2021-22 and \$8.026 million in 2022-23.

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

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000
Total Cost	178,891	193,267
Controlled Recurrent Payments	150,772	163,248

Note:

1. Total cost includes depreciation and amortisation of \$11.364 million in 2021-22 and \$13.559 million in 2022-23.

Output 4.1: Emergency Services

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

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

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

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

EBT 1: ACT Policing

Table 15: EBT 1: ACT Policing

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000
Total Cost	199,415	206,428
Payment for Expenses on Behalf of the Territory	196,450	203,229

Note:

1. Total cost includes depreciation and amortisation of \$2.965 million in 2021-22 and \$3.199 million in 2022-23.

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

	2021-22 Targets	2021-22 Estimated Outcome	Variance %	2022-23 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)	30,384	28,262	(7)	32,416
Controlled Recurrent Payments (\$'000)	28,451	27,376	(4)	31,261

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

Explanation of Accountability Indicators:

- a. 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. 49 participants completed the survey with 99% being satisfied with services received.
- b. 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. *Crimes (Policing) Amendment Bill 2021* and *Justice and Community Safety Legislation Amendment Bill 2021* are the two bills that reduced red tape in the 2021-22 financial year.

Output 1.2: Legal Services to Government

Table 17: Accountability Indicators Output 1.2

	2021-22 Targets	2021-22 Estimated Outcome	Variance %	2022-23 Targets
a. Timely legal services provided by the ACT Government Solicitor: percentage of advices completed within 28 days	85%	82%	(4)	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%	91%	(4)	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%	91%	(4)	95%
Total Cost (\$'000) ¹	17,763	21,501	21	21,322
Controlled Recurrent Payments (\$'000)	12,036	12,320	2	12,999

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. Total Cost in 2021-22 is higher than target, primarily 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

	2021-22 Targets	2021-22 Estimated Outcome	Variance %	2022-23 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%	89%	(1)	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)	6,504	6,559	1	6,554
Controlled Recurrent Payments (\$'000)	4,916	4,967	1	4,915

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'.

Output 1.4: Public Prosecutions

Table 19: Accountability Indicators Output 1.4

	2021-22 Targets	2021-22 Estimated Outcome	Variance %	2022-23 Targets
a. Average cost per matter finalised ¹	\$3,000	\$3,488	16	\$3,000
b. The percentage of cases where the brief is served within two weeks of it being received from the ACT Police	80%	85%	6	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 ²	80%	96%	20	80%
Total Cost (\$'000)	16,330	16,687	2	16,439
Controlled Recurrent Payments (\$'000)	15,905	16,212	2	15,763

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 Crown appeals, that increased the cost of matter preparation.
2. The higher than target estimated outcome is due to the implementation of new internal processes, including a new committal unit, resulting in stronger compliance to the target.

Output 1.5: Protection of Rights

Table 20: Accountability Indicators Output 1.5

	2021-22 Targets	2021-22 Estimated Outcome	Variance %	2022-23 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	75%	75%	-	75%
- Percentage of survey respondents who consider the complaint handling service to be fair	75%	75%	-	75%
- 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	70	70	-	70
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 ²	75%	75%	-	75%
Individuals, excluding guardianship clients, brought to the attention of the Public Advocate:				
- Proportion of individuals brought to the attention of the Public Advocate for whom direct advocacy is provided	25%	25%	-	25%
- Percentage of clients referred to the Public Advocate for whom a review of the documentation was undertaken	65%	65%	-	65%

Output 1.5: Protection of Rights (Continued)

Table 20: Accountability Indicators Output 1.5 (Continued)

	2021-22 Targets	2021-22 Estimated Outcome	Variance %	2022-23 Targets
Victim Support ACT				
d. Percentage of referrals to Victim Support ACT or the Victims of Crime Commissioner - actioned within five working days	95%	95%	-	95%
Total Cost (\$'000)	15,081	14,929	(1)	16,336
Controlled Recurrent Payments (\$'000)	14,144	13,950	(1)	15,687

Output Class 2: Corrective Services

Output 2.1: Corrective Services

Table 21: Accountability Indicators Output 2.1

	2021-22 Targets	2021-22 Estimated Outcome	Variance %	2022-23 Targets
a. Completion rates of Community Corrections Orders:				
– The proportion of Community Corrections supervision orders successfully completed within the counting period ^{a, 1}	70%	83%	19	75%
– The proportion of Community Corrections reparation orders successfully completed within the counting period ^{a, 1}	60%	81%	35	65%
b. Average cost per detainee per day for all detainees ^{b, c, 2}	\$398	\$477	20	\$470
c. Average cost per day for community based offenders ^{d, 3}	\$44	\$58	32	\$63
Total Cost (\$'000)	110,004	109,196	(1)	123,876
Controlled Recurrent Payments (\$'000)	97,750	91,151	(7)	111,237

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

Explanation of Accountability Indicators:

- The 2022-23 targets have been increased to reflect the improved performance based on the results over the last 2 years.
- This indicator closely aligns with the Report of Government Services (ROGS) reporting from net recurrent expenditure per community-based offenders per day. This does not include superannuation and depreciation, in line with the ROGS counting method.
- The 2022-23 target for this indicator was revised up from \$398 to \$470 based on detainee numbers and increased expenditure in 2022-23 as additional staff are recruited to reduce staffing pressures.
- The 2022-23 target for this indicator was revised up from \$44 to \$63 based on the continuing decrease in offender numbers.

Notes:

- The higher than target completion rates for all Community Corrections orders (supervision and reparation) is mostly attributable to legislative and procedural provisions enacted by Community Corrections in response to the ACT COVID 19 lockdown during this reporting period. As a smaller jurisdiction, the ACT experiences greater fluctuations in performance indicators such as completion rates (relative to larger jurisdictions).
- The 2021-22 estimated outcome is higher than target due to lower detainee numbers, in large part a consequence of the impact of COVID 19 restrictions on the community. Increased costs related to staffing and cost of living increases.
- The 2021-22 estimated outcome is higher than target due to lower offender numbers, in large part a consequence of the impact of COVID 19 restrictions on the community.

Output Class 3: Courts and Tribunal

Output 3.1: Courts and Tribunal

Table 22: Accountability Indicators Output 3.1

	2021-22 Targets	2021-22 Estimated Outcome	Variance %	2022-23 Targets
Courts				
a. Cost per finalised criminal case ^a				
– Supreme Court ^{b,1}	\$48,117	\$42,355	(12)	\$50,523
– Magistrates Court ^{b,2}	\$2,419	\$1,931	(20)	\$2,540
b. Cost per finalised civil case ^a				
– Supreme Court ^{b,3}	\$22,027	\$25,845	17	\$23,128
– Magistrates Court ^{b,4}	\$3,909	\$4,330	11	\$4,104
c. Criminal Case Clearance Indicator	100%	105%	5	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	100%	103%	3	100%
– Number of Supreme Court finalisations, divided by the number of lodgements				
f. Civil Case Clearance Indicator	100%	99%	(1)	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	100%	107%	7	100%
Total Cost (\$'000)	80,831	78,041	(3)	82,748
Controlled Recurrent Payments (\$'000)	59,425	58,730	(1)	62,328

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 2021-22 year.
- The civil case clearance indicator for the Magistrates Court includes the Coroners Court and Children's Court.
- ACAT - ACT Civil and Administrative Tribunal.

Output Class 3: Courts and Tribunal (Continued)

Output 3.1: Courts and Tribunal (Continued)

Table 22: Accountability Indicators Output 3.1 (Continued)

Notes:

1. The Supreme Court has engaged in a data reconciliation and clean up of criminal cases during the reporting period. This has resulted in a higher number of finalisations which has lowered the cost per finalised case.
2. The Magistrates Court finalised 2,175 remaining fail to vote cases in the reporting period. This has lowered the cost per finalised criminal case.
3. During the first and second quarters of 2022 the Supreme Court has had an increased focus on progressing pending civil cases. This has resulted in more judicial and staff time being spent on civil cases and has consequently increased the costs per finalisation.
4. In 2021-22 the Magistrates Court experienced a decline from 2020-21 in both the number of civil lodgements and finalisations. This may be attributable to the impact of COVID 19 with less civil disputes occurring as a result of lockdown and less ability to finalise matters due to the availability of key witnesses and expert reports.

Output Class 4: Emergency Services

Output 4.1: Emergency Services

Table 23: Accountability Indicators Output 4.1

	2021-22 Targets	2021-22 Estimated Outcome	Variance %	2022-23 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	80%
Response and Recovery				
d. Structure Fire incidents responded to within target ^b	90%	91%	1	90%
e. Road Rescue incidents responded to within target ^c	90%	93%	3	90%
f. Ambulance priority 1 - Incident Response Time 50 th percentile (minutes) ^{e,2}	8	10	(25)	8
g. Ambulance priority 1 - Incident Response Time 90 th percentile (minutes) ^{d,e}	15	16	(7)	15
h. Percentage of Patient Transport Service 'fixed booking' attended by booked time;	65%	67%	3	65%
i. Total cost per head of population ^f	\$402.19	\$435.06	8	\$448.97
Total Cost (\$'000)	182,926	178,891	(2)	193,267
Controlled Recurrent Payments (\$'000)	152,382	150,772	(1)	163,248

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)

Table 23: Accountability Indicators Output 4.1 (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).
- 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 2022-23 target has been increased to reflect projected expenditure and estimated population of 430,469 based on the Estimated Resident Population - September Quarter 2021, ABS Release: National, state and territory population (Publication Release Date: 12 March 2022).

Notes:

1. The greater estimated outcome compared to the 2021-22 target is a result of proactive upskilling of a large number of staff to ensure they are appropriately trained and competent to operate within a high level IMT. This above result shows the ESA is well prepared and can draw on a large number of staff when activating and maintaining IMTs.
2. The slower response time as compared to the 2021-22 target is due to several impacts such as COVID 19 pandemic; decrease in availability of crew numbers; delays in recruitment processes, including Health directed travel restrictions; increase in demand for services and complexity of jobs. These impacts are a national trend.

Changes to Appropriation

Table 24: Changes to appropriation – Controlled Recurrent Payments

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
2021-22 Budget	385,009	388,130	390,377	391,394	373,792
2021-2022 Budget Review Policy Decisions					
Responding to Recommendation 15 in the final report from the Sexual Assault Prevention and Response Steering Committee	300	-	-	-	-
2022-23 Budget Policy Decisions					
Better care for our community - Expansion of the second Police, Ambulance and Clinician Early Response mental health program	-	794	-	-	-
Better care for our community - Meeting the health needs of Aboriginal and Torres Strait Islander detainees at the AMC through the Winnunga Model of Care	-	542	549	557	565
Continuing to reduce harmful impacts from electronic gaming machines	-	1,196	-	-	-
Establishment of the Aboriginal and Torres Strait Islander Children's Commissioner	-	562	996	1,010	1,024
Implementing recommendations of A new future for custodial services ACT Corrective Services Blueprint for Change	-	2,520	3,359	3,079	3,123
Improving equity in the justice system - Additional legal assistance for vulnerable members of the community	-	1,169	1,124	766	-
Improving equity in the justice system - More support for Legal Aid and Criminal Case Conferencing	-	153	157	160	163
Improving equity in the justice system - Reducing over-representation of Aboriginal and Torres Strait Islanders in the ACT Criminal Justice System	-	3,488	2,699	-	-
Improving equity in the justice system - Victims of crime registers	-	383	411	417	423
Investing in public services – Supplementation for insurance premium increases	-	1,609	1,207	805	403
Keeping Canberrans safe - Continuing the SafeHome Program	-	165	168	171	175
Supporting the Human Rights Commission	-	138	140	-	-
Well-prepared emergency services - ACT Ambulance Service modernisation	-	5,213	7,325	7,464	7,646
Well-prepared emergency services - Upgrading the Emergency Services Agency's ICT strategy and systems	-	659	393	403	413
2022-23 Budget Technical Adjustments					
Commonwealth Grant - Countering Violent Extremism initiatives - Living Safe Together Intervention Program	189	378	378	378	-
Commonwealth Grant - National Legal Assistance Partnership - Community Legal Centres	-	-	-	-	-1,325
Commonwealth Grants - National Legal Assistance Partnership - Aboriginal and Torres Strait Islander Legal Services	-	-	-	-	-832
Commonwealth Grant - National Legal Assistance Partnership - Coronial inquiries and expensive and complex cases	11	22	22	23	-
Commonwealth Grant - National Legal Assistance Partnership - Domestic violence units and health justice partnerships	-	-	-	-	-637

Table 24: Changes to appropriation – Controlled Recurrent Payments (Continued)

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
Commonwealth Grant - National Legal Assistance Partnership- Frontline support to address workplace sexual harassment	-	-	-	-	-215
Commonwealth Grant - National Legal Assistance Partnership - Increased legal assistance for vulnerable women	-	-	-	-	-714
Commonwealth Grant - National Legal Assistance Partnership - Justice Policy Partnership	90	91	92	-	-
Commonwealth Grant – National Legal Assistance Partnership - State and territory legal assistance administration	2	1	-1	2	-415
Commonwealth Grant - National Legal Assistance Partnership - Supporting increased child sexual abuse prosecutions	-	-	-	-	-32
Commonwealth Grant - National Legal Assistance Partnership - Supporting people with mental health conditions to access the justice system	-	-	-	-	-278
Commonwealth Grant - Preventing harm in Australian prisons and other places of detention	72	72	-	-	-
Re-alignment of Interest and Principal - Courts Public Private Partnership	-	200	200	-57	2,322
Revised Indexation Parameters	-	146	276	200	15,299
Revised Superannuation Parameters	-	1,380	2,188	1,350	-
Revised Wage Parameters	188	1,923	1,954	1,980	2,006
Streamlining the funding of Major Projects Canberra -Capital Works	-	-12	-	-	-
Revised Funding Profile					
Better support for vulnerable witnesses	-170	170	-	-	-
Building Communities Not Prisons	-150	150	-	-	-
Commonwealth Grant - Disaster Risk Reduction	-968	968	-	-	-
Commonwealth Grant - Natural Disaster Resilience Program	-71	71	-	-	-
Community Clubs Ministerial Advisory Council	-43	43	-	-	-
Courts and Tribunal Management System - ICT Infrastructure	-254	254	-	-	-
Dedicated Coroners Court for the ACT	-130	130	-	-	-
Disability Justice Strategy	-64	64	-	-	-
Increasing opportunities for Aboriginal and Torres Strait Islander people involved with the justice system	-285	285	-	-	-
Implementation of National Code for Unregistered Health Workers	-97	97	-	-	-
Improving Infrastructure and wellbeing at the Alexander Maconochie Centre	-3,780	3,780	-	-	-
Independent facilitation of a Restorative Coronial Reform Process	-180	180	-	-	-
Modernising the ACT Ambulance Service	-795	795	-	-	-
More support for Victims of Crime	-250	250	-	-	-
Providing alternatives to jail through the Justice Housing Program	-35	35	-	-	-
Providing safe alternatives to remand	-1,156	1,156	-	-	-
Upgrading essential services at the Alexander Maconochie Centre – Detainee Telephone System	-132	132	-	-	-
Well Prepared Emergency Services - Improving safety at police, emergency services and corrections facilities	-1,208	1,208	-	-	-

Table 24: Changes to appropriation – Controlled Recurrent Payments (Continued)

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
Savings					
Climate action - Building Climate Adaptation and Resilience for the ACT Government	-	-42	-42	-	-
Continuation of funding of the Office of the Coordinator General	-	-43	-	-	-
Investing in public services - A new funding model for injury management	-	-376	-385	-393	-402
Investing in public services - Establishment of the Office of Industrial Relations and Workforce Strategy	-	-29	-66	-	-
Investing in public services - Improving ACT Public Service flexibility	-	-470	-456	-307	-274
Investing in public services – Supporting the ACT Ombudsman	-	-56	-56	-57	-58
Office of the Aboriginal and Torres Strait Islander Children's Commissioner	-205	-	-	-	-
Strengthening transparent government	-47	-	-	-	-
Supporting social inclusion - ACT Public Service Workforce Diversity and Inclusion	-	-68	-73	-76	-79
Workers Compensation premium adjustment	-	-2,192	-	-	-
Transfers					
Commonwealth Grant - National Legal Assistance Partnership - Frontline support to address workplace sexual harassment - Transfer to Legal Aid ACT	-	-31	-31	-32	-
Commonwealth Grant - National Legal Assistance Partnership - Increased legal assistance for vulnerable women - Transfer to Legal Aid ACT	-	-120	-120	-120	-
Commonwealth Grant - National Legal Assistance Partnership - Supporting people with mental health conditions access the justice system - Transfer to Legal Aid ACT	-	-57	-52	-47	-
Dedicated Coroners Court - from Controlled Recurrent Payments to Capital Injections	-330	-	-	-	-
Delivering Victim Rights - Administering the victims of crime registers - funding transfer from the Community Services Directorate	-	34	34	35	35
Domestic and Family Violence Training - funding transfer to the Community Services Directorate	-	-26	-	-	-
From ACT Policing to Restorative Justice Unit to fund a convenor position in the Restorative Justice Unit	-	146	149	151	153
Human Rights Commission Digital Capability - Transfer of Capital Injections to Controlled Recurrent Payments	-	78	-	-	-
Responding to Recommendation 15 in the final report from the Sexual Assault Prevention and Response Steering Committee - funding transfer to the Community Services Directorate	-33	-	-	-	-
2022-23 Budget	375,478	417,438	412,916	409,256	402,281

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

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
2021-22 Budget	220,852	217,019	219,892	219,819	219,819
2021-22 Budget Review Policy Decisions					
ACT Policing - Specialist Protection Services Resources	4,587	4,587	4,587	4,587	4,587
Responding to Recommendation 15 in the final report from the Sexual Assault Prevention and Response Steering Committee	249	-	-	-	-
Surrender of Gaming Machine Authorisation Surrender Incentive - further extension	625	840	-	-	-
2022-23 Budget Policy Decisions					
Better care for our community - Expansion of the second Police, Ambulance and Clinician Early Response mental health program	-	444	-	-	-
Keeping Canberrans safe - Continuing the Fixated and Lone-Actor Grievance-Fuelled Violence Assessment Team	-	263	-	-	-
Keeping Canberrans safe – Joint Organised Crime Task Force	-	460	675	687	700
Keeping Canberrans safe - Sexual assault and child abuse protection team	-	580	1,033	1,103	1,123
2022-23 Budget Technical Adjustments					
Commonwealth Grant - Family Law Information Sharing	141	-	-	-	-
Retiring Judge's entitlements	-	157	281	281	281
Treasurer's Advance - Victims of Crime Financial Payments	1,600	-	-	-	-
Revised Funding Profile					
Boosting police for a growing city	-532	532	-	-	-
More support for families and inclusion - Implementing the Commonwealth Redress Scheme for Institutional Child and Sexual Abuse	-8,381	2,381	2,000	2,000	2,000
More support for families and inclusion - Reducing the number of gaming machines to 4,000	-354	354	-	-	-
Relocating ACT Policing's Traffic Operations Centre	-132	-96	-136	228	136
Well Prepared Emergency Services - Maintaining ACT Policing radio communication capability	-541	541	-	-	-
Relocating ACT Policing's Traffic Operations Centre - Funding Realignment	-	-	-	-	654
Revised Indexation Parameters	-43	25	41	40	208
Savings					
Strategic accommodation study for Policing	-54	-	-	-	-
Surrender of Gaming Machine Authorisation Surrender Incentive	-275	-	-	-	-
Transfer					
From ACT Policing to Restorative Justice Unit to fund a convenor position in the Restorative Justice Unit	-	-146	-149	-151	-153
2022-23 Budget	217,742	227,941	228,224	228,594	229,355

Table 26: Changes to appropriation – Capital Injections, Controlled

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
2021-22 Budget	40,868	39,968	34,703	10,092	10,092
2022-23 Budget Policy Decisions					
ESA Vehicle Replacement Program	-	106	375	168	-
Establishment of the Aboriginal and Torres Strait Islander Children's Commissioner	-	25	-	-	-
Implementing recommendations of <i>A new future for custodial services ACT Corrective Services Blueprint for Change</i>	-	433	-	-	-
Supporting the ACAT's energy and water financial assistance program	-	449	184	-	-
Well-prepared emergency services - ACT Ambulance Service modernisation	-	1,340	1,630	-	-
Well-prepared emergency services - Planning for the new Molonglo Valley joint emergency services station	-	420	510	-	-
Well-prepared emergency services - Upgrading the Emergency Services Agency's ICT strategy and systems	-	735	-	-	-
2022-23 Budget Technical Adjustments					
Revised Indexation Parameters and Adjustments	-	-42	-42	-44	1
Adjustment to out year base - ESA Vehicle Replacement Program	-	-	-	-	-2,040
Cessation — Well-prepared emergency services - Gungahlin Joint Emergency Service Centre	-	-	-	-	-34
Re-alignment of interest and principal repayments - Courts Public Private Partnership	-	-	-	256	533
Retiring Judge's entitlements	-	272	-	-	-
Streamlining the funding of Major Projects Canberra - Capital Works	-	-1,150	-978	-1	-
Revised Funding Profile					
ACT Law Courts upgrades	-50	50	-	-	-
Alexander Maconochie Centre Detainee industries and activities enforcement project	-116	116	-	-	-
Better Government - New Jury Management System	-142	142	-	-	-
Better Government - Human Rights Commission digital capability	-78	78	-	-	-
Better support when it matters - More frontline firefighters - Second crew at Ainslie Station	-536	536	-	-	-
Courts Public Private Partnership	-549	549	-	-	-
Emergency Services Agency critical ICT investment	-264	264	-	-	-
ESA Urban Search and Rescue and Chemical, Biological, Radiological and Nuclear Equipment Replacement	-150	150	-	-	-
ESA Vehicle Replacement Program	-5,003	2,803	1,350	850	-
Improving infrastructure and wellbeing at the Alexander Maconochie Centre	-919	-2,081	1,500	1,500	-
Management and remediation of firefighting substances at the stations	-492	-8	500	-	-
Modernising the ACT Ambulance Service	-304	304	-	-	-
More ACT Fire & Rescue Staff and Construction of Acton Station	-399	-9,601	4,000	6,000	-
More services for our suburbs - Enhancing Our Bushfire Preparedness	-15	15	-	-	-

Table 26: Changes to appropriation – Capital Injections, Controlled (Continued)

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
More support for families and inclusion - Commencing operations of the Drug and Alcohol Court	-591	591	-	-	-
More support for the ACT Civil and Administrative Tribunal	-764	764	-	-	-
New stations for ACT Ambulance Service and ACT Fire & Rescue	-385	385	-	-	-
Strengthening bushfire preparedness	-17	17	-	-	-
Strengthening Emergency Services - Territory Radio Network upgrade - Phases 2 and 3	-125	125	-	-	-
Upgrading essential services at the Alexander Maconochie Centre	-2,021	1,021	1,000	-	-
Upgrading the ACT State Emergency Service's Majura Unit facility	-5	5	-	-	-
Well-prepared emergency services - Gungahlin Joint Emergency Service Centre	-175	-3,825	4,000	-	-
Well-prepared emergency services - Strengthening ICT infrastructure	-1,169	1,169	-	-	-
Transfers					
Well - prepared emergency services - Gungahlin Joint Emergency Service Centre - from Territorial to Controlled Capital Injections	-	370	-	-	-
Better Government - Human Rights Commission digital capability - from Controlled Capital Injections to Recurrent Payments	-	-78	-	-	-
Dedicated Coroners Court for the ACT - from Controlled Recurrent Payments to Capital Injections	330	-	-	-	-
2022-23 Budget	26,929	36,417	48,732	18,821	8,552

Table 27: Changes to appropriation – Capital Injections, Territorial

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
2021-22 Budget	8,096	8,023	2,449	337	337
2022-23 Budget Technical Adjustments					
Revised Indexation Parameters and Adjustments	-	-7	-7	-7	1
Cessation — Well-prepared emergency services - Gungahlin Joint Emergency Service Centre	-	-	-	-	-16
Streamlining the funding of Major Projects Canberra – Capital Works	-	-359	-19	-1	-
Revised Funding Profile					
Delivering better facilities for ACT Policing	2,153	-503	-1,650	-	-
Relocating ACT Policing's Traffic Operations Centre	-921	921	-	-	-
Well-prepared emergency services - Gungahlin Joint Emergency Service Centre	-47	-953	1,000	-	-
Transfer					
Well-prepared emergency services - Gungahlin Joint Emergency Service Centre — from Territorial to Controlled Capital Injections	-	-370	-	-	-
2022-23 Budget	9,281	6,752	1,773	329	322

Summary of 2022-23 Infrastructure Program

Table 28: 2022-23 Justice and Community Safety Directorate Infrastructure Program

Project	Total Project Value ¹ \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	Four Year Investment \$'000	Physical Completion Date
CAPITAL WORKS PROGRAM							
New Work							
ESA Vehicle Replacement Program	675	106	375	168	-	649	Jun-25
Establishment of the Aboriginal and Torres Strait Islander Children's Commissioner	25	25	-	-	-	25	Jun-23
Implementing recommendations of A new future for custodial services ACT Corrective Services Blueprint for Change	433	433	-	-	-	433	Jun-23
Supporting the ACAT's energy and water financial assistance program	633	449	184	-	-	633	Jun-24
Well - prepared emergency services- ACT Ambulance Service modernisation	2,970	1,340	1,630	-	-	2,970	Jun-24
Well - prepared emergency services -Planning for the new Molonglo Valley joint emergency services station	967	420	510	-	-	930	Jun-24
Well - prepared emergency services - Upgrading the Emergency Services Agency's ICT strategy and systems	735	735	-	-	-	735	Jun-23
Total New Work	6,438	3,508	2,699	168	-	6,375	
Work In Progress							
ACT Law Courts upgrades	350	50	0	0	0	50	Aug-22
Alexander Maconochie Centre Detainee industries and activities enforcement project	54,090	116	0	0	0	116	Sep-22
Better Government - New Jury Management System	780	142	0	0	0	142	Jun-23
Better support when it matters -More frontline firefighters -Second crew at Ainslie Station	576	514	0	0	0	514	Oct-22
Courts Public Private Partnership	10,925	549	0	0	0	549	Dec-22
Delivering better facilities for ACT Policing	9,049	3,630	0	0	0	3,630	Jun-23
Emergency Services Agency critical ICT investment	550	264	0	0	0	264	Jun-23
ESA Urban Search and Rescue and Chemical, Biological, Radiological and Nuclear Equipment Replacement	ongoing	261	111	111	111	594	ongoing
ESA Vehicle Replacement Program	ongoing	8,025	6,653	5,890	3,000	23,568	ongoing
Improving infrastructure and wellbeing at the Alexander Maconochie Centre	5,294	1,736	1,500	1,500	0	4,736	Jun-25

Table 28: 2022-23 Justice and Community Safety Directorate Infrastructure Program (Continued)

Project	Total Project Value ¹ \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	Four Year Investment \$'000	Physical Completion Date
Management and remediation of firefighting substances at the stations	2,249	736	500	0	0	1,236	Jun-24
Modernising the ACT Ambulance Service	640	554	0	0	0	554	Jun-23
More ACT Fire & Rescue Staff and Construction of Acton Station ²	45,186	5,415	26,505	6,000	0	37,920	Jun-24
More services for our suburbs - Enhancing Our Bushfire Preparedness	527	15	0	0	0	15	Jun-23
More support for families and inclusion - Commencing operations of the Drug and Alcohol Court	961	591	0	0	0	591	Nov-22
More support for the ACT Civil and Administrative Tribunal	6,237	764	0	0	0	764	Aug-22
New stations for ACT Ambulance Service and ACT Fire & Rescue	939	385	0	0	0	385	Dec-22
Relocating ACT Policing's Traffic Operations Centre	7,178	2,093	0	0	0	2,093	Dec-22
Strengthening bushfire preparedness	226	17	0	0	0	17	Jun-23
Strengthening Emergency Services - Territory Radio Network upgrade - Phases 2 and 3	14,605	125	0	0	0	125	Jun-23
Upgrading essential services at the Alexander Maconochie Centre	6,247	3,721	1,000	0	0	4,721	Dec-23
Upgrading the ACT State Emergency Service's Majura Unit facility	1,932	1,458	0	0	0	1,458	Jun-23
Well -prepared emergency services - Improving safety at police, emergency services and corrections facilities	1,658	1,508	0	0	0	1,508	Jun-23
Well-prepared emergency services - Gungahlin Joint Emergency Service Centre	8,227	1,163	6,411	48	0	7,622	Sep-24
Well-prepared emergency services - Maintaining ACTP radio communication capability	500	500	0	0	0	500	Jun-23
Well-prepared emergency services - Remediating hazardous materials around the former West Belconnen ACT Fire & Rescue Station	916	516	0	0	0	516	Jun-23
Well-prepared emergency services - Strengthening ICT infrastructure	1,710	1,710	0	0	0	1,710	Jun-23
Total Work in Progress		36,558	42,680	13,549	3,111	95,898	
Better Infrastructure Fund							
Directorate	ongoing	1,704	1,747	1,790	1,835	7,076	ongoing
Territorial	ongoing	299	306	314	322	1,241	ongoing
Total Better Infrastructure Fund		2,003	2,053	2,104	2,157	8,317	
Total Infrastructure Program		42,069	47,432	15,821	5,268	110,590	

Table 28: 2022-23 Justice and Community Safety Directorate Infrastructure Program (Continued)

Project	Total Project Value ¹ \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	Four Year Investment \$'000	Physical Completion Date
Public Private Partnership							
Courts PPP	ongoing	2,836	3,073	3,329	3,606	12,844	

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.

Financial Statements

Presentational changes have been made to streamline the financial statements and the 2021-22 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

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
Income							
385,009	Controlled Recurrent Payments	375,478	417,438	11	412,916	409,256	402,281
18,214	Sale of Goods and Services from Contracts with Customers	21,436	21,455	..	22,236	22,877	23,536
4,370	Grants and Contributions Revenue	4,370	5,884	35	5,795	4,871	4,946
13,204	Other Income	20,049	12,947	-35	12,863	13,311	13,776
420,797	Total Income	421,333	457,724	9	453,810	450,315	444,539
Expenses							
281,822	Employee Expenses	287,059	301,387	5	309,383	312,132	312,408
115,457	Supplies and Services	113,123	129,871	15	119,435	116,710	116,501
36,262	Depreciation and Amortisation	28,277	34,087	21	36,092	37,064	35,834
11,638	Grants and Purchased Services	10,963	12,982	18	11,662	9,457	3,968
12,186	Borrowing Costs	12,186	12,168	..	11,932	11,675	11,398
2,458	Other Expenses	2,458	2,463	..	2,468	2,473	2,476
459,823	Total Expenses	454,066	492,958	9	490,972	489,511	482,585
-39,026	Operating Result	-32,733	-35,234	-8	-37,162	-39,196	-38,046
Other Comprehensive Income							
-600	Increase/(Decrease) in the Asset Revaluation Surplus	-600	-600	-	-13,550	-13,550	-13,550
-600	Total Other Comprehensive Result	-600	-600	-	-13,550	-13,550	-13,550
-39,626	Total Comprehensive Result	-33,333	-35,834	-8	-50,712	-52,746	-51,596

Table 30: Justice and Community Safety Directorate: Balance Sheet

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
Current Assets							
11,693	Cash and Investments	10,043	9,862	-2	9,681	9,500	9,319
11,971	Receivables	11,967	11,004	-8	10,041	9,078	8,115
4,494	Other Assets	4,494	4,494	-	4,494	4,494	4,494
28,158	Total Current Assets	26,504	25,360	-4	24,216	23,072	21,928
Non-Current Assets							
546,060	Property, Plant and Equipment	530,500	535,644	1	519,566	476,424	437,162
12,339	Intangible Assets	5,182	19,474	276	21,405	23,001	25,421
23,606	Capital Works in Progress	38,912	18,057	-54	30,528	38,754	33,899
582,005	Total Non-Current Assets	574,594	573,175	..	571,499	538,179	496,482
610,163	TOTAL ASSETS	601,098	598,535	..	595,715	561,251	518,410
Current Liabilities							
12,271	Payables and Contract Liabilities	12,270	12,192	-1	14,022	15,852	17,682
3,576	Lease Liabilities	3,526	3,747	6	3,996	4,245	4,514
100,404	Employee Benefits	100,498	101,529	1	102,770	104,069	105,440
1,995	Other Provisions	1,995	1,389	-30	1,289	1,189	1,089
118,245	Total Current Liabilities	118,289	118,857	..	122,077	125,355	128,725
Non-Current Liabilities							
151,169	Lease Liabilities	149,270	147,533	-1	145,240	142,691	140,792
4,478	Employee Benefits	4,427	4,238	-4	4,047	3,855	3,663
9,945	Other Provisions	10,437	8,649	-17	7,073	5,997	4,921
165,592	Total Non-Current Liabilities	164,134	160,420	-2	156,360	152,543	149,376
283,837	TOTAL LIABILITIES	282,423	279,277	-1	278,437	277,898	278,101
326,326	NET ASSETS	318,675	319,258	..	317,278	283,353	240,309
REPRESENTED BY FUNDS EMPLOYED							
234,734	Accumulated Funds	227,083	228,266	1	239,836	219,461	189,967
91,592	Asset Revaluation Surplus	91,592	90,992	-1	77,442	63,892	50,342
326,326	TOTAL FUNDS EMPLOYED	318,675	319,258	..	317,278	283,353	240,309

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

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
Opening Equity							
232,892	Opening Accumulated Funds	232,889	227,083	-2	228,266	239,836	219,461
92,192	Opening Asset Revaluation Reserve	92,192	91,592	-1	90,992	77,442	63,892
325,084	Balance at the Start of the Reporting Period	325,081	318,675	-2	319,258	317,278	283,353
Comprehensive Income							
-39,026	Operating Result	-32,733	-35,234	-8	-37,162	-39,196	-38,046
-600	Increase/(Decrease) in the Asset Revaluation Reserve Surplus	-600	-600	-	-13,550	-13,550	-13,550
-39,626	Total Comprehensive Result	-33,333	-35,834	-8	-50,712	-52,746	-51,596
Transactions Involving Owners Affecting Accumulated Funds							
40,868	Capital Injections	26,929	36,417	35	48,732	18,821	8,552
40,868	Total Transactions Involving Owners Affecting Accumulated Funds	26,929	36,417	35	48,732	18,821	8,552
Closing Equity							
234,734	Closing Accumulated Funds	227,083	228,266	1	239,836	219,461	189,967
91,592	Closing Asset Revaluation Reserve	91,592	90,992	-1	77,442	63,892	50,342
326,326	Balance at the end of the Reporting Period	318,675	319,258	..	317,278	283,353	240,309

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

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
385,009	Controlled Recurrent Payments	375,478	417,438	11	412,916	409,256	402,281
16,607	Sale of Goods and Services from Contracts with Customers	19,829	20,224	-10	21,014	21,663	22,331
31,773	Other	38,961	31,642	-19	31,659	32,101	32,639
433,389	Total Receipts from Operating Activities	434,268	469,304	7	465,589	463,020	457,251
Payments							
280,326	Employee	285,521	299,392	5	307,351	310,043	310,247
113,779	Supplies and Services	111,788	128,352	15	117,957	115,153	114,943
11,638	Grants and Purchased Services	10,963	12,982	18	11,662	9,457	3,968
12,415	Borrowing Costs	12,415	12,397	..	12,161	11,904	11,627
1,570	Goods and Services Tax Paid to the Australian Taxation Office	1,570	1,570	-	1,570	1,570	1,570
13,800	Goods and Services Tax Paid to Suppliers	13,800	13,800	-	13,800	13,800	13,800
1,846	Other	1,354	1,464	8	664	425	3,778
435,374	Total Payments from Operating Activities	437,411	469,957	7	465,165	462,352	459,933
-1,985	Net Cash Inflows/(Outflows) from Operating Activities	-3,143	-653	-17	424	668	-2,682
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Payments							
31,662	Purchase of Property, Plant and Equipment	19,372	32,245	66	48,440	18,957	5,338
7,002	Purchase of Land and Intangibles	5,845	3,300	-44	497	313	313
38,664	Total Payments from Investing Activities	25,217	35,545	41	48,937	19,270	5,651
-38,664	Net Cash Inflows/(Outflows) from Investing Activities	-25,217	-35,545	-41	-48,937	-19,270	-5,651

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

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
40,868	Capital Injections	26,929	36,417	35	48,732	18,821	8,552
40,868	Total Receipts from Financing Activities	26,929	36,417	35	48,732	18,821	8,552
Payments							
400	Repayment of Lease Liabilities - Principal	400	400	..	400	400	400
400	Total Payments from Financing Activities	400	400	..	400	400	400
40,468	Net Cash Inflows/(Outflows) from Financing Activities	26,529	36,017	36	48,332	18,421	8,152
-181	Net Increase/(Decrease) in Cash and Cash Equivalents	-1,831	-181	-124	-181	-181	-181
11,693	Cash and Cash Equivalents at the End of the Reporting Period	10,043	9,862	-2	9,681	9,500	9,319

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- Controlled recurrent payments:
 - The decrease of \$9.531 million in the 2021-22 estimated outcome from the 2021-22 budget is predominately due to the rollover of appropriation (\$9.768 million) from 2021-22 to 2021-22 for various projects partially offset by increased Commonwealth Grants funding (\$0.292 million).
 - The increase of \$41.960 million in the 2022-23 budget from the 2021-22 estimated outcome is mainly due to new 2021-22 Budget Review and 2022-23 budget initiatives (\$18.821 million), net rollover of appropriation (\$15.587 million) and indexation adjustment (\$2.980 million).
- Sale of Goods and Services from Contracts with Customers:
 - The increase of \$3.222 million in the 2021-22 estimated outcome from the 2021-22 budget is mainly due to higher client funded legal services revenue by the ACT Government Solicitor's Office.
- Grants and Contributions Revenue:
 - The increase of \$1.514 million in the 2022-23 budget from the 2021-22 estimated outcome is mainly due to new government arrangements to recognise Major Projects Canberra (MPC) direct appropriation and contract management services as resources received free of charge.
- Other income:
 - The increase of \$6.845 million in the 2021-22 estimated outcome from the 2021-22 budget and a corresponding decrease of \$7.102 million in the 2022-23 budget is mainly due to higher projected insurance recoveries in 2021-22 related to the Alexander Maconochie Centre (AMC) fire and hailstorm damages.
- Employee Expenses: the increase of \$14.328 million in the 2022-23 budget from the 2021-22 estimated outcome is mainly due to new 2021-22 Budget Review and 2022-23 budget initiatives (\$8.227 million), indexation adjustment (\$2.704 million) and net rollovers (\$0.502 million).
- Supplies and Services: The increase of \$16.748 million in the 2022-23 budget from the 2021-22 estimated outcome is mainly due to new 2022-23 budget initiatives and net impact of rollovers.
- Depreciation and Amortisation:
 - The decrease of \$7.985 million in the 2021-22 estimated outcome from the 2021-22 budget is mainly due to delays in the completion of capital projects.

- The increase of \$5.810 million in the 2022-23 budget from the 2021-22 estimated outcome is mainly due to the projected completion of capital projects.
- Grants and Purchased Services: the increase of \$2.019 million in the 2022-23 budget from the 2021-22 estimated outcome is mainly due to new Commonwealth grants funding and net impact of rollovers.

Balance Sheet

- Intangible Assets:
 - The decrease of \$7.157 million in the 2021-22 estimated outcome from the 2021-22 budget is mainly due to net rollovers of capital projects.
 - The increase of \$14.292 million in the 2022-23 budget from the 2021-22 estimated outcome is mainly due to the expected completion of capital works projects in 2022-23.
- Capital Works in Progress:
 - The increase of \$15.306 million in the 2021-22 estimated outcome from the 2021-22 budget is mainly due to the delay in completion of capital works projects.
 - The decrease of \$20.855 million in the 2022-23 budget from the 2021-22 estimated outcome is mainly due to the expected completion of capital works projects in 2022-23.
- Current and non-current other Provisions: The decrease of \$2.394 million in the 2022-23 budget from the 2021-22 estimated outcome is mainly due to expected expenditure for works associated with the assessment and remediation of contaminated sites of per-and poly-fluoroalkyl substances (PFAS).

Statement of Changes in Equity

- Capital injections:
 - the decrease of \$13.939 million in the 2021-22 estimated outcome from the 2021-22 budget is due to the rollover of funding for capital projects to future years.
 - the increase of \$9.488 million in the 2022-23 budget from the 2021-22 estimated outcome is mainly due to new capital initiatives and rollovers of funding from the 2021-22 year.

Cash Flow Statement

Variations in the Statement are explained in the notes above.

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

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
Income							
220,852	Payment for Expenses on Behalf of the Territory	217,742	227,941	5	228,224	228,594	229,355
6,607	Taxes, Licences, Fees and Fines	6,607	6,602	..	6,828	7,050	7,278
2,734	Other Income	2,734	2,775	1	2,899	2,998	3,105
230,193	Total Income	227,083	237,677	5	237,970	238,643	239,738
Expenses							
2,449	Employee Expenses	2,449	2,893	18	3,046	3,075	3,112
208,645	Supplies and Services	10,044	14,471	44	13,652	13,764	14,540
3,565	Depreciation and Amortisation	2,965	3,199	8	3,262	3,505	3,362
9,682	Grants and Purchased Services	205,249	210,701	3	211,791	212,138	212,377
514	Other Expenses	514	518	1	518	518	518
8,903	Transfer Expenses	8,827	8,735	-1	8,944	9,147	9,191
233,758	Total Expenses	230,048	240,517	5	241,213	242,147	243,100
-3,565	Operating Result	-2,965	-2,840	4	-3,243	-3,504	-3,362
Other Comprehensive Income							
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
0	Total Other Comprehensive Income	0	0	-100	0	0	0
-3,565	Total Comprehensive Result	-2,965	-2,840	-128	-3,243	-3,504	-3,362

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

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
Current Assets							
224	Cash and Investments	221	221	-	221	221	221
5,309	Receivables	5,316	5,316	-	5,316	5,316	5,316
5,533	Total Current Assets	5,537	5,537	-	5,537	5,537	5,537
Non-Current Assets							
82,913	Property, Plant and Equipment	79,762	89,354	12	87,702	83,695	80,136
7,220	Capital Works in Progress	12,157	6,477	-47	6,659	7,491	8,010
90,133	Total Non-Current Assets	91,919	95,831	4	94,361	91,186	88,146
95,666	TOTAL ASSETS	97,456	101,368	4	99,898	96,723	93,683
Current Liabilities							
6,496	Payables and Contract Liabilities	6,731	6,731	-	6,731	6,731	6,731
60	Borrowings	62	62	-	62	62	62
27	Employee Benefits	27	27	-	27	27	27
1,732	Other Provisions	1,732	1,732	-	1,732	1,732	1,732
238	Other Liabilities	0	0	-	0	0	0
8,553	Total Current Liabilities	8,552	8,552	-	8,552	8,552	8,552
Non-Current Liabilities							
203	Borrowings	207	207	-	207	207	207
14,284	Other Provisions	14,284	14,284	-	14,284	14,284	14,284
14,487	Total Non-Current Liabilities	14,491	14,491	-	14,491	14,491	14,491
23,040	TOTAL LIABILITIES	23,043	23,043	-	23,043	23,043	23,043
72,626	NET ASSETS	74,413	78,325	5	76,855	73,680	70,640
REPRESENTED BY FUNDS EMPLOYED							
35,162	Accumulated Funds	36,950	40,862	11	39,392	36,217	33,177
37,464	Asset Revaluation Surplus	37,463	37,463	-	37,463	37,463	37,463
72,626	TOTAL FUNDS EMPLOYED	74,413	78,325	5	76,855	73,680	70,640

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

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
	Opening Equity						
30,631	Opening Accumulated Funds	30,634	36,950	21	40,862	39,392	36,217
37,464	Opening Asset Revaluation Reserve	37,463	37,463	-	37,463	37,463	37,463
68,095	Balance at the Start of the Reporting Period	68,097	74,413	9	78,325	76,855	73,680
	Comprehensive Income						
-3,565	Operating Result	-2,965	-2,840	4	-3,243	-3,504	-3,362
-3,565	Total Comprehensive Result	-2,965	-2,840	4	-3,243	-3,504	-3,362
	Transactions Involving Owners Affecting Accumulated Funds						
8,096	Capital Injections	9,281	6,752	-27	1,773	329	322
8,096	Total Transactions Involving Owners Affecting Accumulated Funds	9,281	6,752	-27	1,773	329	322
	Closing Equity						
35,162	Closing Accumulated Funds	36,950	40,862	11	39,392	36,217	33,177
37,464	Closing Asset Revaluation Reserve	37,463	37,463	-	37,463	37,463	37,463
72,626	Balance at the end of the Reporting Period	74,413	78,325	5	76,855	73,680	70,640

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

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
220,852	Payment for Expenses on Behalf of the Territory	217,742	227,937	5	228,220	228,590	229,351
6,407	Taxes, Licences, Fees and Fines	5,177	6,402	24	6,628	6,850	7,078
3,308	Other	4,538	3,349	-26	3,473	3,572	3,679
230,567	Total Receipts from Operating Activities	227,457	237,688	4	238,321	239,012	240,108
Payments							
2,449	Employee Expenses	2,449	2,893	18	3,046	3,075	3,112
208,645	Supplies and Services	10,044	14,471	44	13,652	13,764	14,540
9,682	Grants and Purchased Services	205,249	210,701	3	211,791	212,138	212,377
9,217	Transfer of Territory Receipts to the ACT Government	9,141	9,049	-1	9,258	9,461	9,505
574	Goods and Services Tax Paid to Suppliers	574	574	-	574	574	574
230,567	Total Payments from Operating Activities	227,457	237,688	4	238,321	239,012	240,108
0	Net Cash Inflows/(Outflows) from Operating Activities	0	0	-	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
8,096	Purchase of Property, Plant and Equipment	9,280	6,752	-27	1,773	329	322
8,096	Total Payments from Investing Activities	9,280	6,752	-27	1,773	329	322
-8,096	Net Cash Inflows/(Outflows) from Investing Activities	-9,280	-6,752	27	-1,773	-329	-322
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
8,096	Capital Injections	9,281	6,752	-27	1,773	329	322
8,096	Total Receipts from Financing Activities	9,281	6,752	-27	1,773	329	322
8,096	Net Cash Inflows/(Outflows) from Financing Activities	9,280	6,752	-27	1,773	329	322
0	Net Increase/(Decrease) in Cash and Cash Equivalents	0	0	-	0	0	0
221	Cash and Cash Equivalents at the Beginning of the Reporting Period	221	221	-	221	221	221
221	Cash and Cash Equivalents at the End of the Reporting Period	221	221	-	221	221	221

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 \$10.199 million in the 2022-23 budget from the 2021-22 estimated outcome is mainly due to new budget initiatives and net impact of the initiatives rollovers from 2021-22 to 2022-23.
- Employee expenses: the increase of \$0.444 million in the 2022-23 budget from the 2021-22 estimated outcome is mainly due to increased pension entitlement to retiring Judges in the 2022-23 financial year.
- Supplies and Services:
 - the decrease of \$198.601 million in the 2021-22 estimated outcome from the 2021-22 budget is mainly due to reclassification of the Payments to ACT Policing account from Supplies and Services to Grants and Purchased Services following advice from the ACT Audit Office and impact of initiatives' rollovers;
 - the increase of \$4.427 million in the 2022-23 budget from the 2021-22 estimated outcome is mainly due to the impact of initiatives' rollovers.
- Grants and Purchased Services: the increase of \$195.567 million in the 2021-22 estimated outcome from the 2021-22 budget is mainly due to the reclassification of the Payments to ACT Policing account from Supplies and Services to Grants and Purchased Services following advice from the ACT Audit Office.

Statement of Assets and Liabilities on Behalf of the Territory

- Property, plant and equipment: the increase of \$9.592 million in the 2022-23 budget from the 2021-22 estimated outcome is mainly due to the expected finalisation of capital works projects.
- Capital Works in Progress:
 - the increase of \$4.937 million in the 2021-22 estimated outcome from the 2021-22 budget is mainly due to the delay in completion of capital works projects;
 - the decrease of \$5.680 million in the 2022-23 budget from the 2021-22 estimated outcome is mainly due to the expected completion of capital works projects in 2022-23.

Statement of Cash Flows on Behalf of the Territory

Variations in the Statement are explained in the notes above.

Table 37: Output Class 1: Justice Services Operating Statement

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
Income							
75,452	Controlled Recurrent Payments	74,825	80,625	8	76,505	74,731	68,059
4,853	Sale of Goods and Services from Contracts with Customers	8,258	7,549	-9	7,781	7,976	8,176
579	Grants and Contributions Revenue	569	1,302	129	1,327	1,351	1,390
2,833	Other Income	2,487	1,719	-31	1,334	1,382	1,431
83,717	Total Income	86,139	91,195	6	86,947	85,440	79,056
Expenses							
55,726	Employee Expenses	60,512	60,218	..	59,435	59,079	59,086
17,897	Supplies and Services	16,499	20,398	24	16,988	17,222	16,162
2,505	Depreciation and Amortisation	1,740	1,761	1	1,715	1,715	1,743
9,909	Grants and Purchased Services	9,162	10,666	16	9,536	8,166	2,650
14	Borrowing Costs	14	14	-	14	14	14
11	Other Expenses	11	10	-9	10	10	12
86,062	Total Expenses	87,938	93,067	6	87,698	86,206	79,667
-2,345	Operating Result	-1,799	-1,872	-4	-751	-766	-611

Table 38: Output Class 2: Corrective Services Operating Statement

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
	Income						
97,750	Controlled Recurrent Payments	91,151	111,237	22	102,878	97,785	93,541
790	Grants and Contributions Revenue	773	1,559	102	1,366	1,392	1,435
72	Other Income	7,272	68	-99	66	68	69
98,612	Total Income	99,196	112,864	14	104,310	99,245	95,045
	Expenses						
65,817	Employee Expenses	65,547	71,865	10	72,063	72,198	68,691
32,204	Supplies and Services	34,002	39,074	15	31,194	26,843	26,483
10,378	Depreciation and Amortisation	7,971	10,741	35	11,787	11,287	11,254
1,532	Grants and Purchased Services	1,604	2,123	32	2,046	1,213	1,243
28	Borrowing Costs	28	28	-	28	28	28
45	Other Expenses	44	45	2	46	48	50
110,004	Total Expenses	109,196	123,876	13	117,164	111,617	107,749
-11,392	Operating Result	-10,000	-11,012	-10	-12,854	-12,372	-12,704

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

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
	Income						
59,425	Controlled Recurrent Payments	58,730	62,328	6	60,802	60,491	60,311
1,078	Sale of Goods and Services from Contracts with Customers	1,078	1,115	3	1,154	1,186	1,218
745	Grants and Contributions Revenue	737	955	30	965	975	993
7,810	Other Income	7,810	8,580	10	8,790	9,097	9,414
69,058	Total Income	68,355	72,978	7	71,711	71,749	71,936
	Expenses						
35,841	Employee Expenses	36,076	37,042	3	35,849	35,980	35,600
23,689	Supplies and Services	22,693	25,627	13	25,749	25,921	26,745
9,230	Depreciation and Amortisation	7,201	8,026	11	8,043	8,170	8,260
12,066	Borrowing Costs	12,066	12,048	..	11,812	11,555	11,278
5	Other Expenses	5	5	-	5	5	5
80,831	Total Expenses	78,041	82,748	6	81,458	81,631	81,888
-11,773	Operating Result	-9,686	-9,770	-1	-9,747	-9,882	-9,952

Table 40: Output Class 4: Emergency Services Operating Statement

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
	Income						
152,382	Controlled Recurrent Payments	150,772	163,248	8	172,731	176,249	180,370
12,283	Sale of Goods and Services from Contracts with Customers	12,100	12,791	6	13,301	13,715	14,142
2,256	Grants and Contributions Revenue	2,295	2,068	-10	2,137	1,153	1,128
2,489	Other Income	2,477	2,580	4	2,673	2,764	2,862
169,410	Total Income	167,644	180,687	8	190,842	193,881	198,502
	Expenses						
124,438	Employee Expenses	124,924	132,262	6	142,036	144,875	149,031
41,667	Supplies and Services	39,929	44,772	12	45,504	46,724	47,111
14,149	Depreciation and Amortisation	11,364	13,559	19	14,547	15,892	14,577
197	Grants and Purchased Services	197	193	-2	80	78	75
78	Borrowing Costs	78	78	-	78	78	78
2,397	Other Expenses	2,399	2,403	..	2,407	2,410	2,409
182,926	Total Expenses	178,891	193,267	8	204,652	210,057	213,281
-13,516	Operating Result	-11,247	-12,580	-12	-13,810	-16,176	-14,779

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 2022-23 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 2022-23 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.

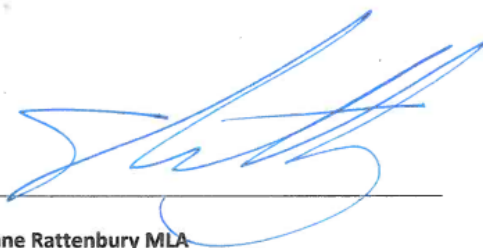
The Legal Aid Commission (ACT) 2022-23 Statement of Intent has been agreed between:



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

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

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

Referral

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

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

Legal Advice

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

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

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

- criminal and traffic charges;
- family separation, parenting and property disputes;
- domestic violence and personal protection;
- mental health;

- victims of crime assistance;
- contract and debt;
- employment; and
- administrative decisions.

Non-Legal Support

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

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

Legal Task

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

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

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

Facilitated Resolution Process

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

A Facilitated Resolution Process is where the Commission conducts an activity (for example a conference) to assist the parties to resolve or narrow issues in dispute. Generally, a

Facilitated Resolution Process will involve a screening process and the provision of an independent, suitably qualified professional to facilitate resolution of the issues in dispute.

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

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

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

Duty Lawyer Services

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

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

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

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

Representation

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

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

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

There are three service types within this service category.

Dispute Resolution

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

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

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

Court/Tribunal Service

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

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

Other Representation

Other Representation services relates to any matter where the Commission:

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

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

Community Legal Education

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

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

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

There are two service types within this service category.

Community Legal Education Resources

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

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

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

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

Community Legal Education Activities

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

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

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

Law Reform

The Commission has a statutory obligation to advise the Attorney-General of the ACT in relation to existing legislation or proposals for new legislation that may adversely impact on vulnerable and disadvantaged groups in the community that make up the Commission's principal client base. Access to justice can be enhanced by focusing on the impact of

legislative change on disadvantaged members of the community and legal aid programs. More broadly, including in relation to Commonwealth areas of responsibility, the Commission plays a key role in providing submissions to government or parliamentary bodies with factual information and /or advice with a focus on systemic issues affecting access to justice and the immediate legal impact or consequences of legislation.

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

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

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

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

New Initiatives

Improving equity in the justice system – More support for Legal Aid

The Government will strengthen its support to the Legal Aid Commission to meet increased demand for the Commission's services, including services to support victims of family violence, the elderly and to those seeking legal advice and representation.

This initiative consolidates the Government's existing support to vulnerable people engaged in the criminal justice system.

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

Improving equity in the justice system – Criminal Case Conferencing

This initiative funds criminal case conferencing in the ACT Supreme Court. Criminal case conferencing improves the efficiency of criminal justice processes by encouraging negotiated settlement or, if settlement is not possible, a reduction of the issues at trial and early identification of charges that may not be sustainable.

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

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

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

The Commission's accommodation lease expires on 30 September 2022 with a new lease currently being negotiated. There are risks associated with the timing, which are being carefully managed.

2022-23 priorities and next three financial years

The Commission's priorities for 2022-23 and across the out-years are to:

- support victims of family and domestic violence through the provision of legal assistance services, including the Health Justice Partnership which is operating from the Canberra Hospital;
- improve the provision of legal assistance services to the Aboriginal and Torres Strait Islander and culturally and linguistically diverse communities;
- provide support to victims of elder abuse in line with Government priorities;
- develop and implement legal education programs tailored to the needs of people experiencing a high incidence of adverse legal events, and those working in community organisations that assist them. This includes having a presence at Colleges across Canberra;
- promote the prevention of legal problems by providing timely information about the law and legal processes and referring people to other legal or non-legal services where necessary to meet their needs;
- promote the early resolution of legal problems through providing legal advice, advocacy, minor legal assistance and dispute resolution services;
- advise and assist people appearing unrepresented before courts and tribunals, particularly those persons experiencing family violence and in care and protection matters in the Children's Court;
- provide legal representation to people in need to enable them to assert or defend their legal rights, including for those people appearing in the Drug and Alcohol Court;
- maintain the high level of service on the Legal Aid Helpline and Tenancy Advice Service. The high level of telephone service has increased greatly over the last 4 years and are expected to continue to increase;
- continue to find ways of delivering the service to clients remotely, due to the COVID-19 Pandemic
- maintain and build the capacity of the Commission's IT infrastructure to meet demand; and
- finalise the long-term accommodation requirements of the Commission.

Estimated employment level and employment profile

Table 1: Estimated employment level

	2020-21 Actual Outcome	2021-22 Budget	2021-22 Estimated Outcome	2022-23 Budget
Staffing (FTE)	97.9 ¹	104.9	105.5 ¹	110.0

Note:

1. The FTE for the 2020-21 Actual Outcome and 2021-22 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 2022-23 budget year is outlined below.

Table 2: 2022-23 estimated employment profile

Classification	Male ¹	Female ¹	Total ¹
ASO1	1.0	0.3	1.3
ASO2	8.3	20.7	29.0
ASO3	1.4	7.0	8.4
ASO4	2.0	5.6	7.6
ASO5	0.0	2.0	2.0
ASO6	0.0	1.0	1.0
SOG C	1.0	0.0	1.0
SOG B	1.0	2.0	3.0
SOG A	1.0	0.0	1.0
SOL1	5.0	17.4	22.4
SOL2	3.0	9.5	12.5
SOL3	3.0	5.0	8.0
SOL4	3.0	4.8	7.8
SOL5	2.0	2.0	4.0
Executive	1.0	0.0	1.0
Total	32.7	77.3	110.0

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.

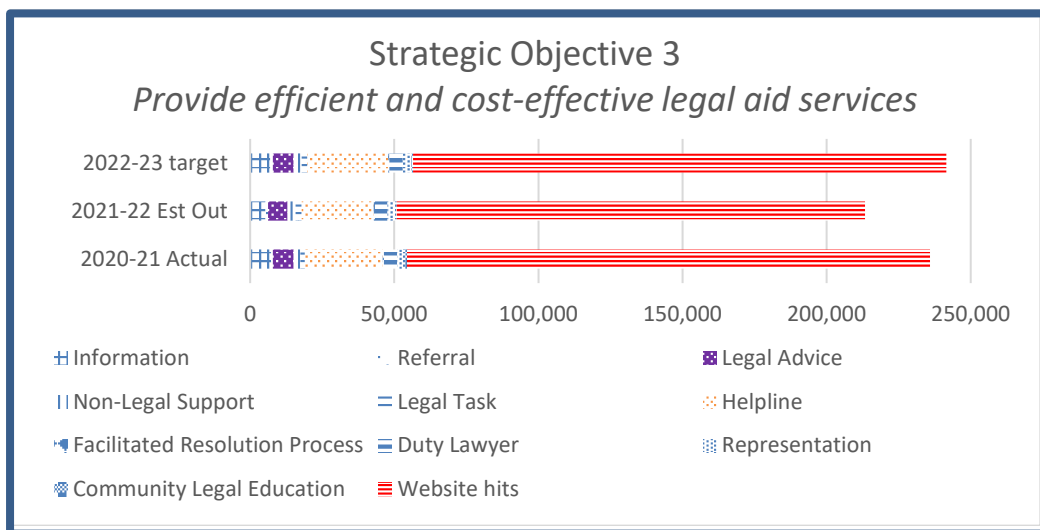
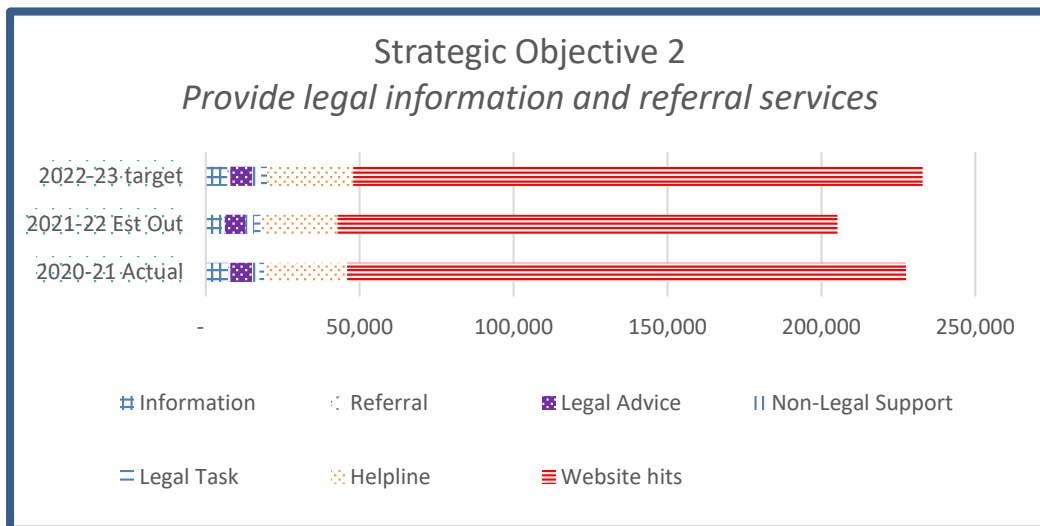
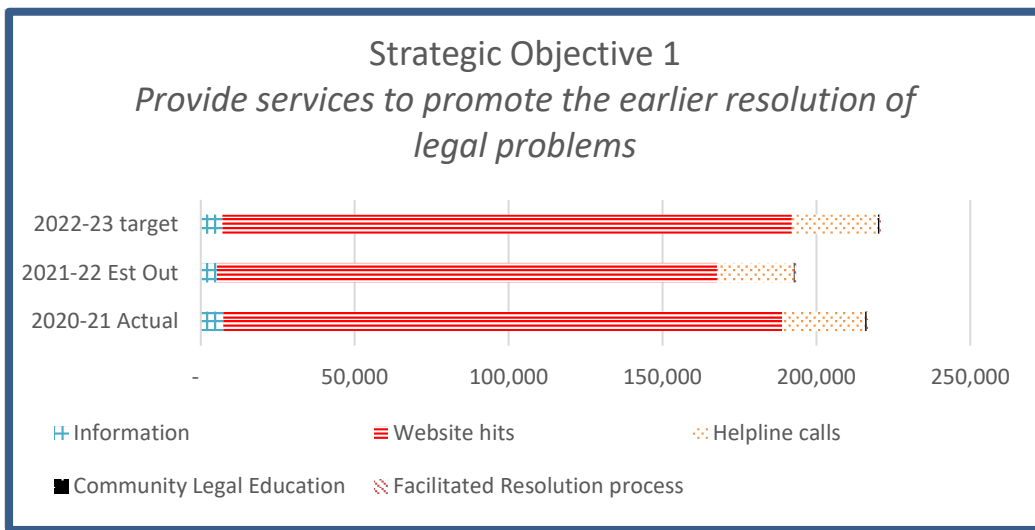
Strategic objective 3

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

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000
Total Cost	19 362	21 210
Controlled Recurrent Payments	16 443	17 126

Note:

1. Total cost includes depreciation and amortisation of \$1.641 million in 2021-22 and \$1.231 million in 2022-23.

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

	2021-22 Targets	2021-22 Estimated Outcome	2022-23 Targets
a. Number of Discrete Assistance services provided ¹	47,150	42,842	47,900
b. Number of Duty Lawyer services provided ²	4,600	4,327	4,600
c. Number of Representation services provided ³	3,000	2,984	3,000
d. Number of Facilitated Resolution Process provided ⁴	440	442	450
e. Number of Community Legal Education services provided ⁵	550	299	550

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 162,398 website page views in 2021-22.
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. The low number of Community Legal Education services provided during 2021-22 is due to reduced face to face activities as a result of the COVID-19 pandemic, particularly through, and transitioning out of, lockdown.

Changes to Appropriation

Table 5: Changes to appropriation – Controlled Recurrent Payments

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
2021-22 Budget	16 443	16 306	15 139	15 325	15 216
2022-23 Budget Policy Decisions					
Improving equity in the justice system – More support for Legal Aid	0	411	439	467	479
Improving equity in the justice system – Criminal Case Conferencing	0	100	102	104	106
2022-23 Budget Technical Adjustments					
Transfer funding from JACS - OCNPP25 increased legal assistance for vulnerable women	0	120	120	120	0
Transfer funding from JACS - OCNPP26 supporting people with mental health conditions access justice	0	57	52	47	0
Transfer funding from JACS - OCNPP27 child sexual abuse prosecutions	0	31	31	32	0
Commonwealth Grants – Legal Aid Commissions	0	0	0	0	-5 459
Commonwealth Grants – Family advocacy and support services	0	0	0	0	-937
Revised Indexation Parameters	0	71	55	54	137
Revised Superannuation Parameters	0	30	90	154	222
2022-23 Budget	16 443	17 126	16 028	16 303	9 764

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 surplus of \$0.019 million, which is in line with the 2021-22 original budgeted operating surplus of \$0.033 million. There are, however, a number of large expenses forecast to occur in the remainder of the 2021-22 year which may impact this surplus if delays are experienced.

The 2022-23 budget reflects an operating deficit of \$0.759 million due to increases in staffing levels and legal expenses to address increased pressure on demand for services. This deficit will be met from existing cash reserves.

Financial statements

Budgeted financial statements for the 2022-23 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 2021-22 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

2021-22 Budget		2021-22 Estimated Outcome	2022-23 Budget	Var %	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
\$'000		\$'000	\$'000		\$'000	\$'000	\$'000
Income							
16 443	Controlled Recurrent Payments	16 443	17 126	4	16 028	16 303	9 764
2 584	Sales of Goods and Services from Contracts with Customers	2 306	2 645	15	795	810	725
656	Grants and Contributions Revenue	525	581	11	512	516	519
96	Interest Revenue	106	98	-8	100	102	104
5	Other Revenue	1	1	-	1	1	1
19 784	Total Income	19 381	20 451	6	17 436	17 732	11 113
Expenses							
11 399	Employee Expenses	11 800	13 348	13	12 448	12 558	6 870
6 578	Supplies and Services	5 848	6 373	9	4 849	4 948	3 497
1 700	Depreciation and Amortisation	1 641	1 231	-25	1 118	1 062	1 062
44	Borrowing Costs	36	228	533	273	249	224
30	Other Expenses	37	30	-19	30	30	30
19 751	Total Expenses	19 362	21 210	10	18 718	18 847	11 683
33	Operating Result	19	-759	#	-1 282	-1 115	-570
Other Comprehensive Income							
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
863	Net Effect of a Change in Accounting Policy	863	863	#	863	863	863
863	Total Other Comprehensive Result	863	863	#	863	863	863
896	Total Comprehensive Result	882	104	-88	-419	-252	293

Significant variations in the Operating Statement are as follows:

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

- controlled recurrent payments:
 - the increase of \$0.683 million (4 per cent) in the 2022-23 Budget from the 2021-22 Estimated Outcome is mainly due to additional funding under the National Legal Partnership Agreement 2020-2025 (NLAP) for Family Advocacy Support Service (\$0.144 million) and \$0.208 million in ACT Government funding for new initiatives (Supporting People with Mental Health Conditions to Access Justice; Child Sexual Abuse Prosecutions; and Increased Access to Legal Assistance for Vulnerable Women). Indexation and Superannuation adjustments also contribute to this increase.
- sale of services from contracts with customers:
 - The decrease of \$0.278 million in the 2021-22 Estimated Outcome from the 2021-21 Budget is mainly due to less income recognised for contracts with the Commonwealth Government that weren't completed or did not occur during 2021-22. Specifically this was legal services for Family Law Property Mediation (\$0.267 million), Expensive Commonwealth Criminal Cases Fund (\$0.178 million) and Family Violence and Cross-examination of Parties Scheme (\$0.096 million). These were offset by unbudgeted revenue recognised for Defence and Veterans Legal Service (\$0.151 million) and Onshore Humanitarian Stay visa legal assistance (\$0.090 million).
 - The increase of \$0.339 million in the 2022-23 Budget from the 2021-22 Estimated Outcome is mainly due to recognition of income for contracts with the ACT Government and Commonwealth Government that weren't completed or did not occur during 2021-22 (National Disability Insurance Scheme (\$0.344 million), Family Law Property Mediation (\$0.191 million), Family Violence and Cross-examination of Parties Scheme (\$0.107 million and Expensive Commonwealth Criminal Cases Fund (\$0.072 million), Health Justice Partnership (\$0.025 million)), offset by the cessation of one-off funding for contracts with ACT and Commonwealth Governments (\$0.400 million).
- grants and contributions:
 - The decrease of \$0.131 million in the 2021-22 Estimated Outcome from the 2021-22 Budget is mainly due to a reduction in Assisted Person Contributions & Recovered Costs (\$0.095 million) and grant received from the ACT Law Society (\$0.037 million).
- employee expenses:
 - the increase of \$0.401 million in the 2021-22 Estimated Outcome from the 2021-22 Budget is due to the inclusion of initiatives that were provided after the

original budget was determined. Additionally, the insurance premium for COMCARE increased over the budget forecast.

- the increase of \$1.548 million in the 2022-23 Budget from the 2021-22 Estimated Outcome is mainly due to the staff expenditure associated with revenue received in advance from 2021-22 (\$0.619 million); additional staff recruitment (\$0.300 million); increases in new initiatives (\$0.144 million); and revised wage and superannuation parameter increases (\$0.500 million).
- supplies and services:
 - the decrease of \$0.730 million in the 2021-22 Estimated Outcome from the 2021-21 Budget is mainly due to lower than budgeted Legal Expenses (\$1.081 million) from delays in the uptake of specific programs that weren't completed or did not occur during 2021-22 and delay in the fit out of the Commission's office accommodation (\$0.500 million), now expected to occur in 2022-23. This is offset by higher than budgeted ICT expenditure incurred on Commission's new legal database system (\$0.350 million), purchase of additional laptops to facilitate staff working remotely (\$0.270 million) and additional expenditure on the Commission's IT (including Cyber-Security protection) systems (\$0.175 million).
 - the increase of \$0.525 million in the 2022-23 Budget from the 2021-22 Estimated Outcome is mainly due to the anticipated higher expenditure associated with revenue received in advance from 2021-22 (\$0.756 million), additional legal expenses (\$0.300 million), funding of new initiatives in 2022-23 (\$0.109 million), expenditure for office equipment (\$0.200 million) offset by lower ICT expenditure (\$0.816 million).
- depreciation and amortisation:
 - the decrease of \$0.410 million in the 2022-23 Budget from the 2021-22 Estimated Outcome is mainly due to the expiry of the current Leasehold Improvements in September 2022 and a reduction in the value of the right-of-use asset building due to lower market rent payable in the proposed (yet to be finalised) new lease contract.
- borrowing costs:
 - the increase of \$0.192 million in the 2022-23 Budget from the 2021-22 Estimated Outcome is due to the accommodation lease interest calculated on a low base in 2021-22 (due to the end of lease) but calculated on a higher base on the commencement of a new lease (yet to be finalised) in 2022-23.

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

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
Current Assets							
9 408	Cash and Cash Equivalents	10 767	8 092	-25	7 229	6 472	6 215
112	Receivables	96	87	-9	78	69	62
160	Other Assets	186	186	-	186	186	186
9 680	Total Current Assets	11 049	8 365	-24	7 493	6 727	6 463
Non-Current Assets							
563	Property, Plant and Equipment	681	8 834	#	7 766	6 754	5 742
563	Total Non-Current Assets	681	8 834	#	7 766	6 754	5 742
10 243	TOTAL ASSETS	11 730	17 199	47	15 259	13 481	12 205
Current Liabilities							
223	Payables and Contract Liabilities	1 782	321	-82	321	321	321
363	Lease Liabilities	344	998	190	984	971	971
1 989	Employee Benefits	1 974	2 069	5	2 135	2 205	2 243
433	Other Provisions	459	459	-	459	459	459
3 008	Total Current Liabilities	4 559	3 847	-16	3 899	3 956	3 994
Non-Current Liabilities							
66	Lease Liabilities	40	6 947	#	6 205	5 453	4 677
166	Employee Benefits	142	143	1	143	143	143
694	Other Provisions	694	726	5	758	790	822
926	Total Non-Current Liabilities	876	7 816	792	7 106	6 386	5 642
3 934	TOTAL LIABILITIES	5 435	11 663	115	11 005	10 342	9 636
6 309	NET ASSETS	6 295	5 536	-12	4 254	3 139	2 569
REPRESENTED BY FUNDS EMPLOYED							
5 446	Accumulated Funds	5 432	4 673	-14	3 391	2 276	1 706
863	Asset Revaluation Surplus	863	863	-	863	863	863
6 309	TOTAL FUNDS EMPLOYED	6 295	5 536	-12	4 254	3 139	2 569

Significant variations in the Balance Sheet are as follows:

- cash and cash equivalents:
 - the increase of \$1.359 million in the 2021-22 Estimated Outcome from the 2021-22 Budget reflects revenue received in advance from specific projects that are yet to commence, or yet to be completed (\$1.513 million), delay in the office fit out for the Commission's accommodation that was budgeted for 2021-22 (\$0.500 million), lower Referrals to Private Legal Practitioners and Legal Disbursements (\$0.324 million) offset by higher than budgeted staff expenses (\$0.330 million) and ICT expenditure (\$0.795 million).
 - The decrease of \$2.675 million in the 2022-23 Budget from the 2021-22 Estimated Outcome is mainly due to revenue received in advance in 2021-22 (\$1.513 million) which will be expended in 2022-23, expenditure associated with additional leasehold improvements (\$0.900 million), additional staff recruitment (\$0.300 million) and additional legal expenses (\$0.300 million).
- property, plant and equipment (non current):
 - the increase of \$8.153 million in the 2022-23 Budget from the 2021-22 Estimated Outcome is mainly due to recognition of the right-of-use asset building (\$8.434 million), recognition of additional leasehold improvements (\$0.900 million) offset by depreciation of the right-of-use asset building (\$0.945 million), remaining leasehold improvements (\$0.056 million) and office and computer equipment (\$0.180 million).
- lease liabilities (current):
 - The increase of \$0.654 million in the 2022-23 Budget from the 2021-22 Estimated Outcome reflects the recognition of new office premises lease contract (\$0.969 million) offset by the expiration of the current lease contract (\$0.315 million) in September 2022.
- payables and contract liabilities (current):
 - the increase of \$1.480 million in the 2021-22 Estimated Outcome from the 2021-22 Budget is due to contract liabilities from the revenue received in advance for specific projects that didn't commence or weren't completed in 2021-22.
 - the decrease of \$1.461 million in the 2022-23 Budget from the 2021-22 Estimated Outcome is due to the reduction of revenue received in advance as the contracts are expected to be fulfilled in 2022-23.
- lease liabilities (non-current):
 - the increase of \$6.907 million in the 2022-23 Budget from the 2021-22 Estimated Outcome reflects the recognition of new office premises lease contract due to expiration of the existing lease contract in September 2022.

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

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
Opening Equity							
5 413	Opening Accumulated Funds	5 413	5 432	-	4 673	3 391	2 276
863	Opening Asset Revaluation Reserve	863	863	-	863	863	863
6 276	Balance at the Start of the Reporting Period	6 276	6 295	-	5 536	4 254	3 139
863	Net Effect of Change in Accounting Policy	0	0	-	0	0	0
7 139	Restated Balance at the Start of the Reporting Period	6 276	6 295	-	5 536	4 254	3 139
Comprehensive Income							
33	Operating Result	19	-759	#	-1 282	-1 115	-570
33	Total Comprehensive Result	19	-759	#	-1 282	-1 115	-570
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
0	Total Transactions Involving Owners Affecting Accumulated Funds	0	0	-	0	0	0
Closing Equity							
5 446	Closing Accumulated Funds	5 430	4 673	-14	3 391	2 276	1 706
863	Closing Asset Revaluation Reserve	863	863	-	863	863	863
6 309	Balance at the end of the Reporting Period	6 293	5 536	-12	4 254	3 139	2 569

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

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
16 443	Controlled Recurrent Payments	16 443	17 126	4	16 028	16 303	9 764
1 604	Sale of Goods and Services from Contracts with Customers	2 838	1 184	-58	795	810	725
626	Grants and Contributions Receipts	507	486	-4	491	494	497
96	Interest Receipts	107	98	-8	100	103	105
400	Goods and Services Tax Input Tax Credits from the Australian Taxation Office	488	450	-8	450	450	450
110	Goods and Services Tax Collected from Customers	154	150	-3	150	150	150
4	Other	0	0	-	0	0	0
19 283	Total Receipts from Operating Activities	20 537	19 494	-5	18 014	18 310	11 691
Payments							
11 300	Employee	11 608	13 176	14	12 381	12 488	6 833
6 330	Supplies and Services	5 809	6 375	10	4 850	4 948	3 497
510	Goods and Services Tax Paid to Suppliers	588	600	2	600	600	600
18 140	Total Payments from Operating Activities	18 005	20 151	12	17 831	18 036	10 930
1 143	Net Cash Inflows/(Outflows) from Operating Activities	2 532	-657	-126	183	274	761
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
50	Purchase of Property, Plant and Equipment	50	950	#	50	50	50
50	Total Payments from Investing Activities	50	50	-	50	50	50
-50	Net Cash Inflows/(Outflows) from Investing Activities	-50	-50	-	-50	-50	-50
CASH FLOWS FROM FINANCING ACTIVITIES							
Payments							
1 255	Repayment of Lease Liabilities - Principal	1 285	1 068	-17	996	982	969

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

2021-22 Budget		2021-22 Estimated Outcome	2022-23 Budget	Var %	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
\$'000		\$'000	\$'000		\$'000	\$'000	\$'000
1 255	Total Payments from Financing Activities	1 285	1 068	-17	996	982	969
-1 255	Net Cash Inflows/(Outflows) from Financing Activities	-1 285	-1 068	17	-996	-982	-969
-162	Net Increase/(Decrease) in Cash and Cash Equivalents	1 197	-1 775	-248	-863	-758	-258
9 570	Cash and Cash Equivalents at the Beginning of the Reporting Period	9 570	10 767	13	8 092	7 229	6 472
9 408	Cash and Cash Equivalents at the End of the Reporting Period	10 767	8 092	-25	7 229	6 472	6 215

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 2022-23 has been prepared in accordance with s. 61 of the *Financial Management Act 1996*.

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

The Statement of Intent, which focuses on the 2022-23 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 2022-23 Statement of Intent has been agreed between:



Andrew Taylor
Public Trustee and Guardian



Andrew Barr MLA
Treasurer



Shane Rattenbury MLA
Attorney-General

Public Trustee and Guardian for the ACT

The Budget Statement for PTG is its Statement of Intent.

Purpose

PTG is established to provide rights, choices, security and justice for all people in the ACT community. We also provide services to residents of the Jervis Bay Territory under contract with the Commonwealth.

PTG will achieve this through the following services:

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

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

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

Nature & scope of activities

General Activities

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

PTG has some responsibilities in respect to protecting the interests of people with disabilities. This includes undertaking appointment by the ACT Civil and Administrative Tribunal (ACAT) as Guardian and Financial Manager, acting as attorney under an EPA and acting as trustee in trust deeds. The Public Trustee and Guardian is a Senior Member of PTG's statutory Investment Board.

PTG provides asset services under the *Confiscation of Criminal Assets Act 2003*, as delegate for unclaimed monies and holds investment responsibility for government and non-government trust funds including the Perpetual Care Trust under the *Cemeteries and Crematoria Act 2020*. PTG established, and is the trustee for GreaterGood - The Capital Region Community Foundation. The Public Trustee and Guardian is a Member of the Official Visitors Board under the *Official Visitor Act 2012*.

PTG, along with all Australian state/territory Public Trustees, Public Advocates, Public Guardians and heads of Guardianship/Management Tribunals, is a member of the Australian Guardianship and Administration Council (AGAC), a registered charity and Company Limited by Guarantee. The Public Trustee and Guardian is a Director, Treasurer and Trustee for AGAC.

In undertaking its functions PTG will:

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

- **Work collaboratively**
PTG works collaboratively with other Public Trustees/Public Guardians to share expertise, information and training. PTG continues to play a lead role in working with other Public Trustees and Public Guardians/Advocates and the federal Government to develop an Australian Enduring Power of Attorney and associated Register to address elder abuse. PTG continues to contribute to a review of the *Guardianship and Management of Property Act 1991* in respect to Supported Decision-Making. PTG regularly works with other Public Trustees/Public Guardians/Public Advocates in developing submissions to federal government agencies.
- **Satisfy the requirements of the *Financial Management Act 1996***
PTG will use financial practices and maintain accounts and records which satisfy the requirements of the *Financial Management Act 1996*. This includes the associated ACT Accounting Policy Manual, modelled on the requirements of Australian Accounting Standards, which fairly present PTG's financial position, operational and cash flow results for planning and reporting purposes. PTG continues to work with the ACT Auditor-General in responding to management issues arising from end-of-year audits. PTG engages an external accounting firm to assist in improving its preparation of its financial statements. PTG has a longer term aim of replacing its ageing legacy trust accounting system with modern and sustainable technology, better able to support our delivery of professional fiduciary services into the future.
- **Establish and maintain a high standard of Workplace Health and Safety**
PTG has a high standard of Workplace Health and Safety evidenced by its comparatively low workers' compensation premium. All staff will be provided with access to flu vaccine shots and will attend Respect Equity and Diversity (RED) supplementary training as well as anti-bullying and harassment training. PTG staff will receive training in dealing with Mental Health issues from Lifeline from a client service perspective. PTG staff will be provided with appropriate training in dealing with difficult clients as well as debriefing following critical incidents from the Directorate's Employee Assistance Provider (EAP) and Capital Works Infrastructure Unit. PTG has in place policies dealing with working alone and handling difficult client episodes. PTG has also now implemented a revised Risk Register.
- **Provide a productive and satisfying work environment**
PTG will provide a productive and satisfying working environment for staff and a commitment to high standards of human resource management based on the principles of diversity and equal employment opportunity. PTG maintains the appointment of a RED Contact Officer. The office will continue to develop manuals and contemporary policies for all business units.
- **Deliver on Community Service Obligations (CSOs)**
PTG will undertake CSOs in respect to the provision of financial management services for persons with a decision making disability, preparing and acting as attorney under EPAs, administering trusts under \$100,000 in value, examination of accounts prepared by external financial managers, drafting Wills in cases of financial hardship and vulnerability, responding to police call outs, arranging welfare funerals and administering low-value or non-viable deceased estates. PTG will also engage with the community to promote

awareness of its services and products. PTG aims to maintain a presence at the ACT Seniors Expos every year. Seniors of 60 years and over will continue to be provided with a complimentary will where they appoint PTG as an executor. PTG conducts home visits for those that are unable to attend to make a Will/EPA and maintains an online facility through which community groups can book a presentation by PTG.

Risks

PTG continues to identify prevailing and emerging risks in its Fraud, Corruption and Risk Management Strategy. The Strategy has been prepared in consultation with PTG's Internal Audit Committee, PTG's Investment Board, the Justice and Community Safety (JACS) Directorate and is continually reviewed.

PTG's Audit Committee is independently chaired and will meet at least four times over the next year. The Committee is particularly valuable to PTG in the preparation of its complex annual financial statements

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

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

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

2022-23 Priorities and Next Three Financial Years

- Continue the implementation of PTG's Business Transformation Project. In 2022-23, PTG will continue to engage a contractor to complete the implementation of its Customer Relation Management System (CRM). By the end of this financial year PTG aims to have completed the rollout of its CRM and Electronic Documents Records Management System to all business units. PTG has implemented EzeScan software which enables the take-up of all incoming mail including invoices for distribution to all business units and processing in electronic form. PTG will also continue to progress two key sustainability initiatives identified on the Project i.e GreaterGood and the Wills Register.
- Raise awareness in the community of the role of the Public Trustee and Guardian including developing and undertaking a range of presentations and information seminars which highlight the importance of estate planning including a well-drafted Will and EPA as well as what happens in the event of incapacity. This will be achieved through continual

development of PTG’s website, fact sheets, seminars, forums, newsletters, expos and an online facility to “Book a Presentation by the Public Trustee and Guardian”.

- Participating in industry forums to identify and implement best practice. This will be achieved through close cooperation with state/territory trustee and guardian/advocate agencies as well as through membership of industry representative organisations such as AGAC. PTG will also continue to work closely with ACAT in establishing practice that achieves efficient processes under the *Guardianship and Management of Property Act 1991*.

Estimated employment level

Table 1: Estimated Employment Level

	2020-21 Actual Outcome	2021-22 Budget	2021-22 Estimated Outcome	2022-23 Budget
Staffing (FTE)	61.45	61.03	65.67	65.67

Table 2 : 2022-23 Employment Profile

Classification	Male	Female	Total
ASO3	0	5.65	5.65
ASO4	4.80	15.80	20.60
ASO5	1	7	8
ASO6	2	14.74	16.74
SOG C	1	6.76	7.76
LEGAL 1	0.92	0	0.92
SOG B	1	0	1
SOG A	1	2	3
LEGAL 2	1	0	1
EXECUTIVE 2.4	1	0	1
Total	13.72	51.95	65.67

Key Performance Indicators for 2022-23 to 2025-26

Table 3:

INDICATOR	Estimated Outcome 2021-22	Planned 2021-22	Planned 2022-23	Planned 2023-24	Planned 2024-25	Planned 2025-26
Guardianship Orders - no. of people for whom PTG acted as Guardian appointed by the ACT Civil and Administrative Tribunal (ACAT) under the <i>Guardianship and Management of Property Act 1991</i> (GMPA) during the reported period	221	230	230	230	230	230
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	500	510	510	510	510	510
Enduring Power of Attorney (EPA) - no. of EPA's appointing PTG for all matters made during the reported period ¹	92	70	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 ²	33	39	35	35	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	6	7	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	0	0
Welfare funerals - no. arranged by PTG during the reported period	0	0	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 ³	292	600	600	605	610	615
Deceased Estate Administrations - no. of deceased estate administrations completed during the reported period ⁴	88	75	75	75	75	75
Trusts (for all purposes) – no. held at end of reported period	733	730	730	730	730	730
Wills - no. of wills prepared by PTG during the reported period ⁵	269	300	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	91	90	90	90	90	90

Notes:

- The higher than anticipated number of EPA's prepared is attributed to a growing awareness of the importance of having an up to date Enduring Power of Attorney.
- The number of EPA's appointing PTG for financial and property matters was lower than expected. It is normal for people to appoint family first for these kinds of decisions, if there are no family members available the PTG may be used.
- The number of examination of accounts decreased with Private managers not receiving a reminder letter to submit accounts after the ACT Civil and Administrative Tribunal decided it was not a requirement to send. PTG is now in a position to start sending the letters with lodgements expected to increase in the following 12 months.
- The number of estate administrations completed increased due to a number of matters previously finalised being reinstated upon receipt of additional funds.
- The lower than anticipated number of Wills prepared is attributed to the COVID-19 pandemic, the shut-down in the first quarter and other protocols established to protect PTG's staff and members of the community.

Assessment of performance against 2021-22 objectives

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

Fund sizes and performances for the period 1 April 2021 to 31 March 2022 are as follows:

PTG Common Funds

Cash Common Fund

Managed internally and invested in a range of bank and non-bank financial institution deposits, notes and bills of exchange. Interest returns vary with the market cash rate and, at 31 March 2022, the interest rate was 0.05%. Funds currently under investment total \$137.26 million.

Conservative Common Fund

Invested in a diversified index trust. Performance return after fees for the 12 months to 31 March 2022 was -3.80%. Funds currently under investment total \$13.57 million.

Balanced Common Fund

Invested in a diversified index trust. Performance return after fees for the 12 months to 31 March 2022 was -2.40%. Funds currently under investment total \$42.99 million.

Growth Common Fund

Invested in a diversified index trust. Performance return after fees for the 12 months to 31 March 2022 was 1.60%. Funds currently under investment total \$76.52 million.

Investment Strategies

Investments reflect individual client risk profiles as assessed and reviewed annually under the 'prudent person trustee investment principle' in the *Trustee Act 1925*. Clients of similar risk profiles are grouped into four risk models, Conservative, Balanced, Growth and Capital Stable for investment in appropriate allocations into the common funds. Returns are in respect to the 12 months to 31 March 2022.

Conservative Model Portfolio

The objective is to provide income return, moderate volatility and potential for some growth to protect the real value of the trust. It is suitable for trusts with income needs, shorter terms or conservative risk profiles. Performance return after fees for the 12 months to 31 March 2022 has been -4.10%.

Balanced Model Portfolio

The objective is to provide a balance between income and capital return with moderate volatility. It is suitable for medium term trusts or those with a mix of income and capital needs

for beneficiaries. Performance return after fees for the 12 months to 31 March 2022 has been -2.40%.

Growth Model Portfolio

The objective is to attain higher long term returns in excess of inflation. A higher weighting in growth assets provides potential for superior long term returns for clients able to accept increased volatility in the short term and provides prospective tax efficiencies associated with franked dividends and capital growth. Performance return after fees for the 12 months to 31 March 2022 has been 1.60%.

Capital Stable Portfolio

Accounts requiring stability of capital are invested through the Cash Common Fund providing a market interest return on daily balances with funds available at call. The Cash Common Fund is suitable for cash balances and trusts of uncertain term. Credit interest rate at the end of the period was 0.05%.

Changes to appropriation

Table 4: Changes to appropriation – Controlled Recurrent Payments

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
2021-22 Budget	2 471	2 538	2 654	2 644	2 513
2022-23 Budget Policy Decisions					
Investing in public services – Improving ACT Public Service flexibility	0	-11	-13	-10	-9
2022-23 Budget Technical Adjustments					
Revised Indexation Parameters	0	-45	-77	-109	-166
Revised Superannuation Parameters	0	1	2	2	2
2022-23 Budget	2 471	2 483	2 566	2 527	2 340

Monitoring and reporting

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

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

Quarterly reporting

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

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

Annual reporting

As part of preparations for end of year reporting, CMTEDD will advise the dates when the following documents are required at the CMTEDD and at the Auditor-General's Office:

- Certified financial statements;
- Management Discussion and Analysis;
- A full and accurate set of audited financial records for the preceding financial year in the form requested; and
- Consolidation packs relating to the annual financial statements, draft and final.

Financial arrangements

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

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

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

Financial statements

Budgeted financial statements for the 2022-23 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 2021-22 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 5: Public Trustee and Guardian: Operating Statement

2021-22 Budget		2021-22 Estimated Outcome	2022-23 Budget	Var %	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
\$'000		\$'000	\$'000		\$'000	\$'000	\$'000
Income							
2 471	Controlled Recurrent Payments	2 471	2 483	..	2 566	2 527	2 340
6 352	Sale of Goods and Services from Contracts with Customers	5 803	6 807	17	6 998	7 170	7 368
55	Grants and Contributions Revenue	203	47	-77	47	47	47
61	Interest Revenue	42	66	57	72	79	80
8 939	Total Income	8 519	9 403	10	9 683	9 823	9 835
Expenses							
7 046	Employee Expenses	7 279	7 204	-1	7 305	7 402	7 438
1 754	Supplies and Services	1 840	1 730	-6	1 776	1 822	1 824
308	Depreciation and Amortisation	460	495	8	495	495	297
9 108	Total Expenses	9 579	9 429	-2	9 576	9 719	9 559
-169	Operating Result	-1 060	-26	12	107	104	276
-169	Total Comprehensive Result	-1 060	-26	98	107	104	276

Table 6: Public Trustee and Guardian: Balance Sheet

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
Current Assets							
5 355	Cash and Investments	4 451	4 988	12	5 660	6 331	7 008
608	Receivables	440	441	..	442	443	444
1	Other Assets	0	0	-	0	0	0
5 964	Total Current Assets	4 891	5 429	11	6 102	6 774	7 452
Non-Current Assets							
1 302	Property, Plant and Equipment	1 377	1 022	-26	667	312	0
656	Intangible Assets	728	541	-26	354	167	135
1 958	Total Non-Current Assets	2 105	1 563	-26	1 021	479	135
7 922	TOTAL ASSETS	6 996	6 992	..	7 123	7 253	7 587
Current Liabilities							
366	Payables and Contract Liabilities	285	332	16	379	426	473
5	Lease Liabilities	0	0	-	0	0	0
2 239	Employee Benefits	2 329	2 344	1	2 361	2 380	2 401
47	Other Provisions	0	0	-	0	0	0
2 657	Total Current Liabilities	2 614	2 676	2	2 740	2 806	2 874
Non-Current Liabilities							
268	Employee Benefits	230	251	9	272	293	314
289	Other Provisions	214	153	-29	92	31	0
557	Total Non-Current Liabilities	444	404	-9	364	324	314
3 214	TOTAL LIABILITIES	3 058	3 080	1	3 104	3 130	3 188
4 708	NET ASSETS	3 938	3 912	-1	4 019	4 123	4 399
REPRESENTED BY FUNDS EMPLOYED							
4 031	Accumulated Funds	3 261	3 235	-1	3 342	3 446	3 722
677	Asset Revaluation Surplus	677	677	-	677	677	677
4 708	TOTAL FUNDS EMPLOYED	3 938	3 912	-1	4 019	4 123	4 399

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

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
Opening Equity							
4 200	Opening Accumulated Funds	3 610	2 546	-29	2 490	2 640	2 783
677	Opening Asset Revaluation Reserve	1 392	1 392	-	1 392	1 392	1 392
4 877	Balance at the Start of the Reporting Period	5 002	3 938	-21	3 882	4 032	4 175
Comprehensive Income							
0	Post Audit Adjustments	-4	0	100	0	0	0
-169	Operating Result	-1 060	-26	98	107	104	276
-169	Total Comprehensive Result	-1 064	-26	98	107	104	276
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
0	Total Transactions Involving Owners Affecting Accumulated Funds	0	0	-	0	0	0
Closing Equity							
4 031	Closing Accumulated Funds	3 261	3 235	-1	3 342	3 446	3 722
677	Closing Asset Revaluation Reserve	677	677	-	677	677	677
4 708	Balance at the end of the Reporting Period	3 938	3 912	-1	4 019	4 123	4 399

Table 8: Public Trustee and Guardian: Cash Flow Statement

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
1 917	Controlled Recurrent Payments	1 917	1 929	1	1 998	1 959	1 772
554	Payment for Community Service Obligations	554	554	-	568	568	568
6 350	Sale of Goods and Services from Contracts with Customers	5 802	6 805	17	6 996	7 168	7 366
61	Interest Receipts	42	66	57	72	79	80
615	Goods and Services Tax Collected from Customers	615	640	4	640	640	640
9 497	Total Receipts from Operating Activities	8 930	9 994	12	10 274	10 414	10 426
Payments							
7 010	Employee	7 261	7 168	-1	7 267	7 362	7 396
1 702	Supplies and Services	1 788	1 685	-6	1 731	1 777	1 749
392	Goods and Services Tax Paid to the Australian Taxation Office	392	402	3	402	402	402
195	Goods and Services Tax Paid to Suppliers	195	202	4	202	202	202
9 299	Total Payments from Operating Activities	9 636	9 457	-2	9 602	9 743	9 749
198	Net Cash Inflows/(Outflows) from Operating Activities	-706	537	176	672	671	677
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
1 049	Proceeds from Sale/Maturity of Investments	1 049	1 049	-	1 049	1 049	1 049
1 049	Total Receipts from Investing Activities	1 049	1 049	-	1 049	1 049	1 049
Payments							
1 049	Purchase of Investments	4 049	1 049	-74	1 049	1 049	1 049
1 049	Total Payments from Investing Activities	4 049	1 049	-74	1 049	1 049	1 049
0	Net Cash Inflows/(Outflows) from Investing Activities	-3 000	0	100	0	0	0

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

2021-22 Budget	2021-22 Estimated Outcome	2022-23 Budget	Var %	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate	
\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Payments							
198	Net Increase/(Decrease) in Cash and Cash Equivalents	-3 706	537	114	672	671	677
5 157	Cash and Cash Equivalents at the Beginning of the Reporting Period	5 157	1 451	-72	1 988	2 660	3 331
5 355	Cash and Cash Equivalents at the End of the Reporting Period	1 451	1 988	37	2 660	3 331	4 008

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- Sale of Goods and Services:
 - The decrease of \$0.549 million in the 2021-22 estimated outcome from the 2021-22 Budget is mainly due to reduction of management fees on the Cash Common Fund due to the low interest rate environment.
 - The increase of \$1.004 million in the 2022-23 Budget from the 2021-22 estimated outcome is due to increased returns expected on the Cash Common Fund resulting in full fees being received together with the development of the Wills Register.

Balance Sheet

- Cash and Investments:
 - The decrease of \$0.904 million in the 2021-22 estimated outcome from the 2021-22 budget is due to a reduction in the Management fees charged on the Cash Common Fund together with slightly higher than anticipated expenses.
 - The increase of \$0.537 million in the 2022-23 Budget from the 2021-22 estimated outcome is due to full fees being received together with the fees associated with the new fees for the Wills Register.
- Property, Plant and Equipment:
 - The decrease of \$0.355 million in the 2022-23 Budget from the 2021-22 estimated outcome is mainly due to the depreciation of the assets.

Statement of Changes in Equity and Cash Flow Statement

Variations in the statement are explained in the notes above.