



ACT
Government

Chief Minister, Treasury and
Economic Development

Freedom of Information Publication Coversheet

The following information is provided pursuant to section 28 of the *Freedom of Information Act 2016*.

FOI Reference: CMTEDDFOI 2020-115

Information to be published	Status
1. Access application	Published
2. Decision notice	Published
3. Documents and schedule	Published
4. Additional information identified	No
5. Fees	N/A
6. Processing time (in working days)	18
7. Decision made by Ombudsman	N/A
8. Additional information identified by Ombudsman	N/A
9. Decision made by ACAT	N/A
10. Additional information identified by ACAT	N/A

From: [REDACTED]
To: [CMTEDD FOI](#)
Cc: [REDACTED]
Subject: FOI Request - Financial documents
Date: Thursday, 18 June 2020 5:26:25 PM

Good evening

I write to request under the *Freedom of Information Act 2016* the (a) operating statement, (b) balance sheet and (c) cash flow statement for the General Government Sector for the period ending 30 April 2020 with figures for the (i) year-to-date and (ii) estimated outcome for 2019-20.

Please do not hesitate to contact my office on [REDACTED] if further assistance or clarification is required.

Kind regards,

[REDACTED]



ACT
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Chief Minister, Treasury and
Economic Development

Our ref: CMTEDDFOI2020-115

[REDACTED]

via email: [REDACTED]

Dear [REDACTED]

FREEDOM OF INFORMATION REQUEST

I refer to your application under section 30 of the *Freedom of Information Act 2016* (the Act), received by the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) on 18 June 2020, in which you sought access to “...the (a) operating statement, (b) balance sheet and (c) cash flow statement for the General Government Sector for the period ending 30 April 2020 with figures for the (i) year-to-date and (ii) estimated outcome for 2019-20”.

Authority

I am an Information Officer appointed by the Director-General under section 18 of the Act to deal with access applications made under Part 5 of the Act.

Timeframes

In accordance of section 40 of the Act, CMTEDD is required to provide a decision on your access application by 16 July 2020.

Decision on access

Searches were completed for relevant documents and one document has been identified that falls within the scope of your request. I have decided to grant full access to that document.

I have included as Attachment A to this decision the schedule of relevant document. This provides a description of the document that falls within the scope of your request and the access decision for that document. The document released to you is provided as Attachment B to this letter.

Additional Information

In accordance with section 14 of the Act, CMTEDD currently hold a General Government Sector (GGS) Operating Statement including the year to date actual, year to date budget and variance amounts. This document accords with part (a) of your request.

CMTEDD do not currently hold, and as such has not been provided, a GGS Balance Sheet and Cash Flow Statement for the period ending 30 April 2020.

Consolidated financial statements are not generally produced on a monthly basis, rather, and in accordance with section 26 of the Financial Management Act 1996 (FMA), these financial statements are usually prepared and published on a quarterly basis.

Given the current health emergency and the fast-moving uncertain fiscal environment, the GGS Operating Statement for the period ending 30 April 2020 was produced for internal monitoring purposes. This Operating Statement has been produced based on year to date budget information which may be pro-rata in nature in some circumstances.

In accordance with the FMA, the next consolidated set of financial statements as part of the June Quarter Consolidated Financial Report (2019-20 Interim Result) will be available within 60 days of the end of the quarter (by no later than 29 August 2020). The Government has also indicated that it will provide an update to the budget position-in late August 2020.

Charges

Pursuant to *Freedom of Information (Fees) Determination 2017 (No 2)* processing charges are not applicable for this request because the total number of pages to be released to you does not exceed the charging threshold of 50 pages.

Online publishing – Disclosure Log

Under section 28 of the Act, CMTEDD maintains an online record of access applications called a disclosure log. Your original access application, my decision and the document released to you in response to your access application will be published in the CMTEDD disclosure log three days after the date of my decision. Your personal contact details will not be published. You may view the CMTEDD disclosure log at:

<https://www.cmtedd.act.gov.au/functions/foi/disclosure-log-2020>

Ombudsman Review

My decision on your access request is a reviewable decision as identified in Schedule 3 of the Act. You have the right to seek Ombudsman review of this outcome under section 73 of the Act within 20 working days from the day that my decision is published in CMTEDD disclosure log, or a longer period allowed by the Ombudsman.

We recommend using this form [Applying for an Ombudsman Review](#) to ensure you provide all of the required information. Alternatively, you may write to the Ombudsman at:

The ACT Ombudsman
GPO Box 442
CANBERRA ACT 2601

Via email: actfoi@ombudsman.gov.au

ACT Civil and Administrative Tribunal (ACAT) Review

Under section 84 of the Act, if a decision is made under section 82(1) on an Ombudsman review, you may apply to the ACAT for review of the Ombudsman decision. Further information may be obtained from the ACAT at:

ACT Civil and Administrative Tribunal
Level 4, 1 Moore St
GPO Box 370
Canberra City ACT 2601
Telephone: (02) 6207 1740
<http://www.acat.act.gov.au/>

Should you have any queries in relation to your request please contact me by telephone on 6207 7754 or email CMTEDDFOI@act.gov.au.

Yours sincerely



Philip Dachs
Information Officer
Information Access Team
Chief Minister, Treasury and Economic Development Directorate

14 July 2020



ACT
Government

Chief Minister, Treasury and
Economic Development

FREEDOM OF INFORMATION REQUEST SCHEDULE

WHAT ARE THE PARAMETERS OF THE REQUEST						Reference NO.
Request under the Freedom of Information Act 2016 the (a) operating statement, (b) balance sheet and (c) cash flow statement for the General Government Sector for the period ending 30 April 2020 with figures for the (i) year-to-date and (ii) estimated outcome for 2019-20.						CMTEDDFOI2020-115
Ref No	Page number	Description	Date	Status	Reason for Exemption	Online Release Status
1	1	April 2020 General Government Sector Operating Statement	April YTD	Full release	N/A	Yes
Total No of Docs						
1						

GENERAL GOVERNMENT SECTOR OPERATING STATEMENT	April YTD Budget \$'000 2019-20	April YTD Actual \$'000 2019-20	April YTD Variance \$'000 2019-20
Revenue			
Taxation revenue	1,779,638	1,691,681	-87,956
Commonwealth grants	2,064,004	2,007,944	-56,060
Sales of goods and services	464,508	480,407	15,899
Interest income	98,088	105,940	7,852
Distributions from financial investments	37,775	28,243	-9,532
Dividend and income tax equivalents income	161,398	160,328	-1,070
Other revenue			
Other revenue	128,611	118,752	-9,859
Gains from contributed assets	13,033	75,579	62,547
Total Revenue	4,747,054	4,668,875	-78,179
Expenses			
Employee expenses	1,802,901	1,908,708	105,807
Superannuation expenses			
Superannuation interest cost	190,529	190,529	-
Other superannuation expense	383,590	393,389	9,799
Depreciation and amortisation	386,421	385,192	-1,228
Interest expense	177,383	179,651	2,268
Other operating expenses			
Supplies and services	888,441	917,540	29,098
Other operating expenses	245,824	225,569	-20,256
Grants and purchased services	1,057,241	1,012,016	-45,226
Total expenses	5,132,330	5,212,593	80,263
UPF net operating balance	-385,276	-543,718	-158,442
Other economic flows - included in the operating result			
Dividends (market gains on land sales)	18	18	-
Net land revenue (undeveloped land value)	44,013	28,160	-15,853
Net gain/(loss) on sale/(disposal) of non-financial assets	575	-28,643	-29,218
Net gain/(loss) on financial assets or liabilities at Fair Value	165,063	-134,856	-299,919
Doubtful debts	-7,207	-7,971	-764
Operating result	-182,814	-687,009	-504,195
Other economic flows - other comprehensive income			
Items that will not be subsequently reclassified to profit or loss			
Payments to ACT Government agencies	N/A	-49,237	N/A
Capital distributions	N/A	1,000	N/A
Transfer of assets to the Public Trading Enterprises (PTE) sector	N/A	-483,679	N/A
Superannuation actuarial gain/(loss)	N/A	3,926,856	N/A
Other movements	N/A	-12,083	N/A
Increase/(decrease) in asset revaluation reserve surpluses due to revaluations	N/A	-2,617	N/A
Items that may be subsequently reclassified to profit or loss			
Increase/(decrease) in net assets of PTE	N/A	538,555	N/A
Total comprehensive income/(loss)	N/A	3,231,786	N/A
Key fiscal aggregates			
UPF net operating balance	-385,276	-543,718	-158,442
less net acquisition of non-financial assets			
Payments for non-financial assets	532,240	523,384	-8,856
Sales of non-financial assets	-125,367	-64,533	60,835
Change in inventories	-	148	148
Depreciation and amortisation	-386,421	-385,192	1,228
Other movements in non-financial assets	12,831	75,078	62,247
<i>Total net acquisition of non-financial assets</i>	<i>33,283</i>	<i>148,886</i>	<i>115,602</i>
Net Lending / (Borrowing)	-418,559	-692,603	-274,044
GOVERNMENT FISCAL MEASURE - OPERATING SURPLUS/(DEFICIT)			
UPF net operating balance	-385,276	-543,718	-158,442
Superannuation return adjustment	168,968	209,926	40,958
HEADLINE NET OPERATING BALANCE	-216,307	-333,792	-117,484