



ACT
Government

AUSTRALIAN CAPITAL TERRITORY

**GUIDELINES FOR COSTING
ELECTION COMMITMENTS
2020**

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Introduction

The *Election Commitments Costing Act 2012* (the Act) specifies the circumstances under which the Director-General may be requested to cost election commitments before and after polling day. For the purposes of these guidelines, the position of Director-General shall be defined as the Under Treasurer of the Treasury stream of the ACT Government's Chief Minister, Treasury and Economic Development Directorate (CMTEDD).

The Act provides that the Under Treasurer may issue written guidelines setting out the administrative procedures for costing an election commitment (section 7). These guidelines provide the processes that will be followed when requesting an election commitment costing to achieve consistency and transparency when costing all election commitments. Accordingly, this document seeks to inform those requesting election commitment costings of the methodology that will be applied, what information will need to be supplied when requesting an election commitment costing, and what information will be prepared and published by the Under Treasurer.

In conducting these costing activities, public servants will necessarily be required to interact with members of the Legislative Assembly. In addition to the details presented in these guidelines, the ACT Government's *Guidance on Caretaker Conventions* provides coverage of the operating arrangements which apply in the caretaker period immediately before and after an election. As such, any interaction between public servants and members of the Legislative Assembly may occur under the auspices of the Act (and consequently these guidelines) or the *Caretaker Conventions*.

The Under Treasurer reserves the right to amend or update this document (including the templates provided in the appendices) to reflect material changes that may occur following its public release.

Given the nature of their operation, it has not been necessary to amend election costing administrative procedures in response to the COVID-19 (or coronavirus) pandemic. However, should circumstances necessitate, the Under Treasurer similarly reserves the right to issue a corrigenda or similar update to these guidelines to reflect any revised arrangements.

The Act clearly separates the costing requirements into two periods of time – namely the period before polling day, and the period on or after polling day; these periods represent the costing period as defined in the Act.

For this reason, these guidelines are split into sections, one of which considers arrangements prior to Polling Day, and one of which considers arrangements which come into effect on or after Polling Day.

Section 1 – Election Commitments Framework – before Polling Day

- **Part 1** provides an overview of the costing of election commitments framework.
- **Part 2** specifies the commitments and undertakings the Under Treasurer provides to those requesting an election commitment costing, the costing methodology and the assumptions that will be applied when undertaking election commitment costings.
- **Part 3** details how requests for costing election commitments should be made, including the information required for a costing to proceed and the method for processing requests.

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- **Part 4** outlines the content and timing of election commitment costings and identifies reasons why election commitment costings may not be released.

Section 2 – Election Commitments Framework – on or after Polling Day

- Section 2 provides an overview of the costing of election commitments framework as applied on or after Polling Day.

Section 3 – Definitions

This section defines the terms used in the guidelines.

Appendices A to C provide further details on standard costing conventions and proformas for requests and the costings themselves.

David Nicol

Under Treasurer

Section 1 – Election Commitments Framework – before Polling Day

Pre-polling day arrangements - Part 1: Overview

Application of guidelines

Section 9 of the Act specifies the arrangements for costing election commitments before polling day.

Importantly, the guidelines for costing election commitments:

- only apply during the costing period¹ (section 5(1)), which commences on 4 September 2020 and ceases on the date a Chief Minister is elected on the first sitting day of the Legislative Assembly after the election;
- do not affect caretaker period conventions that may be issued or administered by CMTEDD; and
- relate to the costing of publicly announced election commitments of the leader of a registered party with one or more Members of the Legislative Assembly (MLAs)² or an MLA who is not a member of a registered party (section 5(1)).

Requests for costing of election commitments

Section 5(3) of the Act details how requests for costing election commitments are to be submitted. It is not, however, compulsory for parties to ask the Under Treasurer to cost a publicly announced election commitment before polling day.

If a party submits a costing request for a publicly announced election commitment, the request:

- must be submitted by email via electioncosting@act.gov.au to the Under Treasurer by the requestor (section 5(3)(a));
- must include the information requested in the proforma at Appendix B, outlining fully the election commitment to be costed, the purpose or intention of the election commitment and the assumptions of the election commitment (section 5(3)(b));
- should be submitted to the Under Treasurer on a business day during normal business hours. If a request is received after 5:00pm or on a weekend, the request will be treated as having been received on the next working day; and
- should be submitted to the Under Treasurer in an accessible format (ideally Microsoft Word format, or an accessible PDF document). This request is made with the intention of ensuring that all documentation can be uploaded to the election costing website in an accessible format. Treasury will not modify any costing request prior to it being publicly released.

¹ The costing period timeframe is specified as per the *Dictionary* section of the *Election Commitments Costing Act 2012*.

² Leader of a registered party means the leader of a party in the Legislative Assembly.

A request for costing may be withdrawn by the requestor by notice in writing to the Under Treasurer up until the requestor is provided with a copy of the completed costing. The notice in writing is to be emailed to the Under Treasurer (section 6).

The Under Treasurer will not accept a request to cost a publicly announced election commitment of another MLA or a registered party of which the requestor is not a member (section 5(5)).

During the costing period, costing information³ particular to a costing request must not be disclosed by Treasury to anyone other than the person who made the request (section 11(1) with exclusions noted in section 11(2)). In effect, the non-disclosure requirements cease on the formation of a new Government.

Under Treasurer actions

Upon receiving a request, the Under Treasurer:

- will publicly acknowledge the request with a statement containing the name of the requestor, the date the request was received, and the election commitment costing request in its entirety (section 5(4));
- will apply appropriate security arrangements to any information provided, similar to those applied during the preparation of the Territory Budget;
- may seek additional information if he is unable to prepare an election commitment costing from the details the requestor has submitted (section 8);
- may request an agency to provide information to assist with the preparation of the election commitment costing;
- will cost the election commitment costing request, if it is received before polling day and has not been withdrawn, and make it publicly available (section 9(1));
- will publicly release the costing as soon as practicable after the request was received and before polling day (section 9(2));
- will provide the costing of the election commitment to the requestor before it is publicly released (section 9(3));
- will publicly release a statement just prior to polling day if an election commitment is unable to be costed before polling day, either due to insufficient information or time constraints (section 9(4)); and
- is not obliged to take any further action in relation to a request on or after polling day (section 9(5) and section 9(6)).

Pre-polling day arrangements - Part 2: Costing Aims and Methodology

Under Treasurer commitments and undertakings

The Under Treasurer will aim to be clear, transparent and timely when costing election commitments. In particular, the Under Treasurer will:

³ Definition of costing information can be found in Section 3 of the Guidelines.

- endeavour to provide the best estimate of the full cost of an election commitment;
- seek additional information from the requestor to enable an election commitment to be accurately costed if he determines that a costing cannot be prepared based on the information initially submitted;
- cost policies in a manner consistent with methodologies used to prepare the annual budget papers;
- cost election commitments in a consistent and impartial manner;
- only provide financial costings and not provide policy advice or assessments of the economic impact of policies;
- produce a written report on the costing (as per the template at Appendix C);
- endeavour to complete the costing as soon as possible, generally within **five business days** (noting that where additional information is required, the five business days will exclude the time taken to obtain the additional information);
- endeavour to complete all costing requests submitted to Treasury, regardless of when they are received, noting that it may not be possible to complete costing requests that are provided close to the cut-off time:
 - for the pre-polling day costing period, this cut-off time for publicly releasing costings is 10pm, Thursday 15 October 2020.

Costing methodology

Election commitment costings will focus on the impact of a commitment on the key budget aggregates (Headline Net Operating Balance, capital requirements and cash balance) and include both the estimated cost and savings associated with a proposal, encompassing both revenues and expenses. Election commitment costings will be produced in a manner consistent with normal budget costing methodologies. A list of costing conventions is at Appendix A.

An individual request is required for each stand-alone election commitment to be costed. For example, if an election commitment addresses a number of areas for improvement, the requestor must submit a costing request for each stand-alone election commitment, as opposed to submitting one costing request which amalgamates all the stand-alone election commitments.

It is expected that most costings will involve revenue elements only or expense/capital elements only. However, where relevant, the revenue, expense and capital components of an election commitment will be identified separately.

Costing estimates will be provided for the period 2020-21 to 2023-24 (that is, the budget year plus the following three years). Where the revenue or expense is not scheduled to commence, or be fully operational, or cease until after the forward estimates period, it may be necessary to note the expected full year cost when the policy is mature, if feasible to do so. Policy costings beyond the forward estimates period will be at the discretion of the Under Treasurer.

If an election commitment includes a capital requirement, the Under Treasurer will include a cost of funds in the costing, namely interest revenue forgone by using cash, or an interest

expense for borrowing the funds. All other costings will not generally include an interest expense, unless:

- it is an explicit election commitment objective to affect the level of interest payments; or
- the election commitment involves a financing type transaction where the primary focus is on the level of interest expense paid.

Costing assumptions

Assumptions used in costings will be the most appropriate available. The nature of any assumptions used will be detailed by the Under Treasurer when releasing costings and any caveats associated with the assumptions will be outlined. To maintain consistency, assumptions used in one election commitment costing will generally be also used for costing similar election commitments.

Any economic data or forecasts used in the costing will be consistent with the most recent publicly released estimates. The *Financial Management Act 1996* requires the public release of a Pre-Election Budget Update (PEBU) at least thirty days before the polling day. The PEBU will be the basis of the costing parameters to be used in costing election commitments. Costings completed prior to the release of a PEBU may be updated to reflect changes to the costing parameters.

The Under Treasurer may request agencies to provide information to assist in the costing. Treasury will liaise with relevant agencies as a matter of course in producing a costing so as to ensure the assumptions chosen are the best possible. However, the final responsibility for the assumptions used will remain with the Under Treasurer.

Where a costing has different assumptions to those specified in a costing request, the costing report will explain the reason for using different assumptions.

Where there is a difference between a costing request and the publicly released election commitment, the Under Treasurer will seek to clarify the difference with the requestor. If that is not possible, the costing will be based on information provided in the costing request.

Treasury may formally notify requestors, before or at the commencement of the costing period, of particular assumptions that will be used by Treasury when costing an election commitment e.g. employee cost estimates.

Pre-polling day arrangements - Part 3: Requests for Costings and Processing

Procedures and standards for requesting costings

Requests for costings can be made before polling day. In accordance with section 5(1) of the Act, the request must be made by the leader of a registered party with one or more MLAs or by an MLA who is not a member of a registered party.

Requests for costing an election commitment must:

- be emailed to the Under Treasurer via electioncosting@act.gov.au using the proforma located at Appendix B;
- outline fully the election commitment to be costed, providing relevant details including any underlying assumptions; and
- state the purpose or intention of the election commitment.

The provision of full information to the Under Treasurer at the time of submitting the request to cost an election commitment will help minimise unnecessary delays in preparing a costing. Appendix B contains a proforma indicating the information normally required for a costing to be prepared.

A request should fully outline the design features of the election commitment. It will assist in the preparation of costings if detailed information is provided on the assumptions that parties may have used in making their own assessments regarding the cost of election commitments. However, it should be noted that all assumptions used in the costing will be those of the Under Treasurer. Where there is an inconsistency between the stated intention of the election commitment and its design features, the election commitment will be costed on the basis of its design features.

Directorate expenses will be included in costings where analysis of the election commitment shows that these are material. In undertaking the costing of directorate expenses, existing policies of a similar nature will be used as a guide.

Submitting requests

Requests for election commitment costings should be submitted to the Under Treasurer. If the request is received after 5:00pm or on a weekend, the request will be treated as having been received on the next working day.

Requests must be made by email to electioncosting@act.gov.au.

Acknowledgement

In accordance with section 5(4), the Under Treasurer will acknowledge each request received by a public announcement on the election costing website:
<http://apps.treasury.act.gov.au/electioncostings>.

The acknowledgement details provided on the website will consist of:

- the date the request was received;
- the name of the requestor; and
- the election commitment costing request in its entirety.

The acknowledgement is a complete and publicly available record of an election commitment costing request as received by the Under Treasurer.

Timelines for provision of costings

The Under Treasurer will endeavour to complete and release a costing for review within **five business days** starting from the next business day after receiving the request. However, this may not be possible in the case of complex costing requests where data is difficult to obtain, where more detailed information needs to be provided by the requestor, or due to time constraints.

If that is the case, the Under Treasurer will advise the requestor that the costing cannot be completed within the five business day timeframe. However, the Under Treasurer will endeavour to complete and release all costing requests received prior to polling day for the general election.

Further information required for completion of costings

If the Under Treasurer considers that further clarification or information is required, he may request this information by email from the requestor. Where additional information is required, the five business days will exclude the time taken to obtain the additional information. The Under Treasurer will endeavour to ask for such additional information within two business days of receiving the costing request.

Further information should be forwarded to the Under Treasurer by email to electioncosting@act.gov.au.

After the receipt of additional information, the Under Treasurer may seek clarification of points relating to the information provided from the requestor or the requestor's appropriate staff. Such requests may be by email or telephone. When the Under Treasurer is seeking additional information, he will make a record of the information sought and responses received, and seek confirmation from the requestor or requestor's appropriate staff of the accuracy of the record. Where the information materially affects the costing outcome, such requests for clarification will be noted in the final costings advice.

Withdrawal of request for costing

Section 6 of the Act allows for the withdrawal of a request for a costing to be made at any time up until the requestor is given a copy of the costing by the Under Treasurer. A withdrawal request must be made in writing to the Under Treasurer by the requestor.

Once the Under Treasurer has given a copy of the costing to the requestor, the costing can no longer be withdrawn.

A copy of the withdrawal advice is to be emailed to electioncosting@act.gov.au.

When withdrawal correspondence is received by the Under Treasurer from the requestor, the Under Treasurer will acknowledge by email if the costing has been successfully withdrawn. Advice of the withdrawal will also be reflected against the request on the website.

Security arrangements

Security arrangements will be similar to those applied at budget time and the confidentiality of election commitment costings will be protected by Treasury until they are publicly released.

Freedom of Information

Freedom of information provisions associated with the costing information relevant to a costing request are described under section 11 of the *Election Commitments Costing Act 2012*.

The *Freedom of Information Act 2016* (under Schedule 1) lists various categories of information, the disclosure of which is taken to be contrary to the public interest.

Information about requests to cost election commitments is presented at Schedule 1.10.

Pre-polling day arrangements - Part 4: Reporting – Public Release of Costings

Release of election commitment costings

The Act requires that election commitment costings be publicly released as soon as practicable after a costing request has been made before polling day. The Under Treasurer will endeavour to complete and release election commitment costings for review within five business days.

Treasury will endeavour to cost all election commitments received and publicly release them on its website by Thursday 15 October 2020. This release cut-off will allow time for the costings to be publicly scrutinised. The general public, media and candidates require adequate time to review the election commitment costings before polling day so as to make informed decisions.

From 10:00pm Thursday 15 October 2020, Treasury will not publicly release any further election commitment costings arising from requests submitted prior to polling day.

Any election commitment costing request received by the Under Treasurer but not costed by 10:00pm on that day is taken to be withdrawn (section 9(5)) and will be advised on the election costing website. A statement on the website will include the following details:

- the date the request was received;
- the name of the requestor;
- the election commitment costing request in its entirety; and
- the reason why the costing was not completed and publicly released by 10:00pm Thursday 15 October 2020.

No further work will be undertaken on the costing request (section 9(6)).

Public release of costings and the delivery of costing reports

By 11:00am on the applicable day, the requestor will receive an email containing any election commitment costings that have been completed and are ready to be publicly released. An email will only be sent if an election commitment costing is ready for public release by the Under Treasurer.

During the period 4 September 2020 to 5:00pm on 8 October 2020, once the email is sent to the requestor, the requestor has **48 hours** (referred to as the review period) to review the costing for factual errors or assumptions that have been misinterpreted before it is publicly released.

After 5:00pm on 8 October 2020 but before 10:00pm on Thursday 15 October 2020, the requestor's review period reduces to **24 hours**.

For costings requested on or after polling day, through to the day of the election of a Chief Minister on the first sitting day of the Legislative Assembly, the requestor's review period will remain at **24 hours**.

After the review period, leaders of other registered parties in the Legislative Assembly and MLAs who are not members of a registered party will receive an email notifying them that an election commitment costing and costing request have been publicly released on the election costing website.

The Under Treasurer requests that no media announcements about the costing be made by the registered parties or MLAs until the election commitment costings are publicly released on the election costing website.

Election commitment costing report – contents and protocols

When an election commitment costing is published, the published report will include a copy of the request for costing submitted under section 5 of the Act. The published report may also include any request for further information made by the Under Treasurer and any further information forwarded to the Under Treasurer or obtained in discussions with parties or an MLA where the information materially affects the costing outcome.

Appendix C provides the proforma that will be used by the Under Treasurer when publishing an election commitment costing. Costings will not include policy advice or assessments of the economic impact of election commitments.

The election commitment costing will include:

- an outline of the specific costing methodology and assumptions used in sufficient detail to allow an understanding of how the costing was determined;
- a table setting out the annual budget cost for the budget year and the following three financial years (where the assumptions are uncertain, the Under Treasurer may choose to report costings as a range of likely outcomes); and
- an explanation detailing any significant difference between the assumptions specified in a costing request and those used in the Under Treasurer's costing.

Reasons for non-release of election commitment costings

Where an election commitment costing is not possible, the Under Treasurer will issue a notice on the election costing website, no later than the close of business on the last business day before polling day, stating reasons why the election commitment cannot be costed.

The non-release of an election commitment costing may be due to:

- time constraints that prevent the election commitment being costed before polling day;
- insufficient information about the election commitment to allow the Under Treasurer to cost it properly; and/or
- insufficient data being available to reliably cost the election commitment.

The Under Treasurer will not action an election commitment costing request that is received after 10:00pm on Thursday 15 October 2020.

Amendments to an election commitment costing

If it comes to the Under Treasurer's attention that an amendment is required to an election commitment costing before or after it is publicly released, he can choose to amend the costing. Any amendments are at the Under Treasurer's discretion.

Before it is publicly released

If an amendment is required to an election commitment costing before the costing is made publicly available, the public release procedures noted previously will be followed. In particular:

- the Under Treasurer will amend the election commitment costing and release the amended election commitment costing to the requestor to review for **48 hours** or **24 hours**, depending on which costing period the revision falls into (refer to page 14 above); and
- after **48 hours** or **24 hours**, depending on which costing period the revision falls into, leaders of other registered parties in the Legislative Assembly and MLAs not members of a registered party will receive an email notifying them that an election commitment costing has been publicly released on the election costing website.

After public release

If an amendment is required to an election commitment costing after it is publicly released, the public release procedures noted previously will be followed. In particular:

- the Under Treasurer will amend the election commitment costing and release the amended election commitment costing to the requestor to review for **48 hours** or **24 hours** depending on which costing period the revision falls into; and
- after **48 hours** or **24 hours**, depending on which costing period the revision falls into, leaders of other registered parties in the Legislative Assembly and MLAs not members of a registered party will receive an email notifying them that an election commitment costing has been publicly released on the election costing website.

The original election commitment costing is to remain on the election costing website with a note indicating an amendment to the costing has taken place and a revised election commitment costing has been released.

Section 2 – Election Commitments Framework – on or after Polling Day

Application of guidelines

Section 10 of the Act specifies the arrangements for costing election commitments on or after polling day.

One change associated with the transition from pre-polling day arrangements relates to who can request the costing of an election commitment. As specified by section 5(2) of the Act, on or after polling day in a costing period for an election of the Legislative Assembly, the leader of a registered party with 1 or more MLAs before polling day, or another person nominated by the party, may ask the Under Treasurer to cost a publicly announced election commitment of the party.

Requests for costing of election commitments

This process is the same as that outlined in Section 1 of these guidelines (pages 11 and 12). Similarly, the Under Treasurer's actions listed on page 8 of these guidelines reflect those that apply to costing requests submitted on or after polling day (section 10 of the Act refers).

A costing request made on or after polling day that has not been costed and made publicly available before the end of the costing period is taken to be withdrawn at the end of the costing period (section 10(5)).

If the costing request has not been costed before the end of the costing period, the Under Treasurer must not begin or continue costing the election commitment after the end of the costing period (section 10(6)).

Under Treasurer commitments and undertakings

The commitments and undertakings by the Under Treasurer which are outlined on page 9 of these guidelines will also apply to costings received on or after polling day.

Costing methodology and assumptions

The costing methodology and assumptions will reflect those set out on pages 9 and 10 of these guidelines. Treasury will continue to use the same assumptions applied before polling day when costing an election commitment on or after polling day.

Procedures and standards for requesting costings

Requests and procedures for costing an election commitment must follow the process outlined on page 11 of these guidelines. Where a costing request is deemed to have been withdrawn before polling day under section 9(5), should the requestor wish to have that request costed, the request must be formally re-submitted.

Processes in relation to withdrawal of costing request, security arrangements and freedom of information considerations are the same as those set out on page 12 of these guidelines.

Release of election commitment costings

Any election commitment costing request received by the Under Treasurer but not costed prior to the end of the costing period will be advised on the election costing website. The election costing website will provide a statement with details as per the Acknowledgement section on page 11 of these guidelines, but will also include a statement regarding the reason why the costing was not completed and publicly released before the end of the costing period.

No further work will be undertaken on the costing request once the costing period has ended (section 10(6)).

Public release of costings and the delivery of costing reports, and the Election commitment costing report

The arrangements and protocols associated with this process are effectively the same as those set out on pages 14 and 15 of these guidelines. Unlike the pre-polling period, Treasury's costing processes will continue until the end of the costing period; there will be no 'review window' similar to that employed during the pre-polling period (i.e. the period between the Thursday, 15 October 10:00pm cut-off and polling day).

Reasons for non-release of election commitment costings

Where an election commitment costing is not possible, the Under Treasurer will issue a notice on the election costing website, at the end of the costing period, stating reasons why the election commitments cannot be costed. Some of the potential reasons for the non-release of election commitment costings are set out on page 15 of these guidelines.

Amendments to an election commitments costing

The Under Treasurer can amend an election commitment costing if it comes to his attention that an amendment is required before or after it is publicly released. The procedures relating to such amendments are outlined on pages 15 and 16.

Section 3 – Definitions

Budget Year – the current published budget year. The general election for 2020 will be held on 17 October 2020 and the budget year is therefore the 2020-21 financial year.

Caretaker Period – commences from the beginning of the pre-election period and ends with the election of a Chief Minister on the first sitting day of the Legislative Assembly following the election.

Costing Information – is defined as information shared between the person who made the costing request and a person exercising a function under this Act.

By way of further clarification, costing information does not include standard costs released by Treasury or other information considered to be generic in nature that may be common to a similar costing request.

Costing Period – this means the period starting one week after the last sitting day of the Legislative Assembly before the election. For the 2020 Legislative Assembly election, this period will commence on Friday 4 September 2020 and cease on the date a Chief Minister is elected on the first sitting day of the Legislative Assembly after the election.

Pre-election Period – the pre-election period, during which caretaker conventions apply, is set by the *Electoral Act 1992*. Under this Act, the pre-election period is the period of 37 days ending on the end of election polling day (11 September 2020 to the end of 17 October 2020, inclusive).

Forward Estimates Period – the three financial years beyond the budget year. For the 2020 Legislative Assembly election, this period will include 2021-22, 2022-23 and 2023-24.

Leader of a Registered Party – the leader of a party in the Legislative Assembly.

Publicly Announced – examples of when an election commitment has been publicly announced, is when a party or MLA issues a media release or publishes the election commitment on their website.

Requestor – means a person who makes a request under section 5 of the Act.

Review Period – The period commencing after a copy of the costing is provided to the requestor. This period allows a requestor to review a costing for factual errors or assumptions that have been misinterpreted, before it is publicly released.

- **For the period 4 September 2020 to 5:00pm on 8 October 2020**, the review period is 48 hours.
- **For the period after 5:00pm on 8 October 2020 and before 10:00pm on Thursday 15 October 2020**, the review period is 24 hours.
- **For the period commencing on or after polling day, through to the day of the election of a Chief Minister on the first sitting day of the Legislative Assembly**, the review period is 24 hours.

Under Treasurer – the Under Treasurer of the Treasury stream of the Chief Minister, Treasury and Economic Development Directorate, or a designated Treasury Executive Officer.

Appendix A: Election Commitment Costing Conventions

The following are standard conventions for the preparation of election commitment costings.

- Costings are based on the effect on the budget and produced in a manner that is consistent with the normal budget costing methodologies.
- Economic data and forecasts used in the preparation of costings will be consistent with the Pre-Election Budget Update.
- Costings are provided on a current price basis.
- Costings are provided on an annual basis for the budget year and the following three financial years.
- Full-year, part-year and one-off effects are distinguished.
- Costings are generally to be best point estimates; however, costing ranges are provided if they are considered appropriate.
- Where relevant, the revenue and expense components of an election commitment costing are identified separately.
- Assumptions are reviewed for reasonableness in terms of cost, potential demand and implementation period.
- If no allowance is made for expenses necessary to support the implementation of an election commitment, a costing of such expenses will only be undertaken if the impact is considered by the Under Treasurer to be material in the context of the proposed election commitment. In undertaking the costing of the necessary expenses, existing programs/policies of a similar nature will be used as a guide.
- If a costing of expenses necessary to support the implementation of an election commitment is specifically requested, the written request should clearly specify an assumption as to its absorption or supplementation.
- If no allowance is made for expenses necessary to support the implementation of an election commitment, the Under Treasurer will only assume the expenses can be absorbed by the government agency if the expenses are considered immaterial given the agency's size.
- Assumptions used in costings are based on best professional judgement.

Appendix B: Request for Costing an Election Commitment

Name of proposal:	
Person requesting costing:	
Date of request:	
Summary of proposal:	
Issue the proposal will address:	

What are the key assumptions that have been made in the proposal?

Note: The costing will be developed on the basis of information and assumptions provided in the costing request. The professional judgment of the Under Treasurer will determine whether these assumptions are adopted in the costing of the proposal.

What are the estimated revenue and operating costs each year (if available) and what are the capital requirements for this proposal and estimated costs each year (if available)?

	2020-21	2021-22	2022-23	2023-24	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue^(a)					
Expenses^(a)					
Capital					
Depreciation					

(a) A negative number indicates a decrease in revenue or an increase in expenses. The expenses row does not include depreciation costs.

Has any specific information or data been utilised in generating the proposal?
Where relevant, is funding for the proposal to be demand driven or a capped amount?
Will third parties, for instance the Commonwealth or other State/Territories, have a role in funding or delivering the proposal? Does the proposal provide additional funding to, or redirect, any existing Commonwealth/State or Territory funding arrangements?
Will funding/the cost require indexation?
Who will administer the proposal?
How will the proposal be administered?
Is the proposal part of a broader package?
Has an allowance been made for expenses necessary to support the implementation of this proposal? <ul style="list-style-type: none"> – If no, will the government agency be expected to absorb expenses associated with this proposal? – If yes, please specify the key assumptions.
Will the proposal generate savings or offsets?
Has the proposal been previously costed by an external (third) party? Will a copy of this material, including any assumptions, be made available to Treasury?

What are the community impacts associated with the proposal? Who and how many people will be affected?
Are there any transitional considerations associated with implementation of the proposal? If so, how will they be managed?
What is the intended implementation date of the proposal?
When is the proposal expected to be fully operational? Please provide details such as the start and end dates, the level of commitment during each period etc.
Will the proposal cease, and if so, when?
Is there any additional information relevant to this proposal?

Appendix C: Public Release of Costing Proforma

2020 Election Commitment – <Name of Party>

Name of Commitment:	<Title of commitment>	Reference Number:	<Code>
Request Submitted by:	<Name of Submitter>		
Date Request Received:	<DD/MMM/YYYY>		
Additional Information Requested (details and date):	< N/A or details>		
Additional Information Received (details and date):	<N/A or details>		

Financial Implications					
Impact On:	2020-21	2021-22	2022-23	2023-24	TOTAL
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenues ^(a)	0.0	0.0	0.0	0.0	0.0
Expenses ^{(a) (b)}	0.0	0.0	0.0	0.0	0.0
- Employee Expenses	0.0	0.0	0.0	0.0	0.0
- Other Expenses	0.0	0.0	0.0	0.0	0.0
- Cost of Financing	0.0	0.0	0.0	0.0	0.0
Expenses Depreciation	0.0	0.0	0.0	0.0	0.0
Net Operating Balance	0.0	0.0	0.0	0.0	0.0
Capital Requirement	0.0	0.0	0.0	0.0	0.0
Cash Surplus/Deficit	0.0	0.0	0.0	0.0	0.0

(a) A negative number indicates a decrease in revenue or an increase in expenses.
(b) Excludes depreciation expenses.

Other Information
Costing Methodology Used:
- Costing Technique:
<Details>
- Proposal Parameters:
<Details>

Caveats or qualifications to the costing:
<Details>
Other Comments:
<Details>
- Statistical Data Used:
<Details>

David Nicol
Under Treasurer
September / October 2020