

AUSTRALIAN CAPITAL TERRITORY



ACT
Government

Budget

2013–14

Budget Estimates

BUDGET PAPER

4

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GUIDE TO THE BUDGET PAPERS

Structure and content of the 2013-2014 Budget Papers

The 2013-2014 Budget is presented in four papers.

Budget Paper No. 1: Speech

The Treasurer's speech to the Legislative Assembly highlights the Government's Budget strategies and key features of the Budget.

Budget Paper No. 2: Building and transforming Canberra.

A summary of the overall budgetary position together with information on the Government's expenditure priorities in key service delivery areas.

Budget Paper No. 3: Budget Overview

Summarises the 2013-2014 Budget and forward estimates for the general government sector, the public trading enterprise sector and the total Territory Government. Details of the projected 2013-2014 Budget results are provided, as well as background information on the development of the 2013-2014 Budget, including economic conditions and federal financial relations.

Also provides an overview of the Territory's infrastructure investment program and details of the 2013-2014 expenditure, revenue and capital initiatives.

The Appropriation Bill 2013-2014 and the Appropriation (*Office of the Legislative Assembly*) Bill 2013-2014 are appended.

Budget Paper No. 4: Budget Estimates

Information on each directorate and Territory authority and corporation is provided. This includes output classes (where relevant), descriptions of functions, roles and responsibilities, together with major strategic priorities. Full accrual financial statements and notes are provided for the general government sector as well as details of the Territory's public trading enterprises.

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GPO Box 158, Canberra City 2601.

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

Telephone: Canberra 13ACT1 or 132281



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STRUCTURE OF THE ACT GOVERNMENT

KATY GALLAGHER MLA	ANDREW BARR MLA	SIMON CORBELL MLA	JOY BURCH MLA	SHANE RATTENBURY MLA
Chief Minister With responsibility for: Access to Government information Arboretum ACT Public Service ACT Public Sector workers' compensation improvement Audit services to Government Centenary of Canberra Communication and community engagement Government strategy and policy Intergovernmental relations Sustainability policy and coordination Support to Cabinet	Deputy Chief Minister Treasurer With responsibility for: ACT Insurance Authority Borrowing and funds management Budget process and financial reporting Capital works Fiscal and economic policy including competition and regulatory reform Government business enterprises ownership policy Government property strategy Insurance policy Revenue Office Shared services, including transactional services, ICT services and procurement Taxation and revenue policy	Attorney-General With responsibility for: Administration of justice Electoral services Fair Trading and registration, inspection and regulatory services (including transport regulation and licensing) Human rights Legal policy and services Road safety and driver and vehicle licensing policy Minister for Police and Emergency Services With responsibility for: Emergency services and Policing	Minister for Education and Training With responsibility for: Education (including early childhood education) Childcare services and regulation Government and non-government schools Vocational education and training	Minister for Territory and Municipal Services With responsibility for: ACTION Canberra Connect Government accommodation and property services Land management and stewardship Municipal services Roads services
Minister for Health With responsibility for: Acute health services Aged care and rehabilitation services Cancer services Community health services Health policy and infrastructure Local hospital network Mental health services Population health services	Minister for Economic Development With responsibility for: Business support programs Coordinator-General Land development Land release policy (including the Land Release Program) Major land and property project facilitation Skills and economic development	Minister for Workplace Safety and Industrial Relations With responsibility for: Private sector industrial relations and workers compensation Work safety policy	Minister for Disability, Children and Young People With responsibility for: Disability policy and services Children's policy and services Child and family centre program Therapy services Youth policy and services (including youth justice) Care and protection services	Minister for Corrections With responsibility for: Corrective services
Minister for Regional Development With responsibility for: Regional development	Minister for Community Services With responsibility for: Community recovery Community sector reform Community support and development Concessions Management of community facilities	Minister for the Environment and Sustainable Development With responsibility for: ACT Planning and Land Capital Metro Climate change policy Electricity and natural gas, water and sewerage industry technical regulation Energy policy and energy efficiency programs Environment protection Environmental sustainability policy Government Architect Heritage Occupational licensing Planning, development and building control Strategic land use and transport planning Support to the Conservator of Flora and Fauna Survey and leasing Water policy and water efficiency programs	Minister for the Arts With responsibility for: Arts and cultural policy and services Minister for Women With responsibility for: Status of Women Minister for Multicultural Affairs With responsibility for: Multicultural affairs Minister for Racing and Gaming With responsibility for: Gaming and racing	Minister for Housing With responsibility for: Housing policy and services Minister for Aboriginal and Torres Strait Islander Affairs With responsibility for: Aboriginal and Torres Strait Islander affairs Minister for Ageing With responsibility for: Ageing
Minister for Higher Education With responsibility for: Higher education	Minister for Sport and Recreation With responsibility for: Sport and recreation Minister for Tourism and Events With responsibility for: Tourism and events (including Territory venues)			

OFFICE OF THE HEAD OF SERVICE									
Chief Minister and Treasury Directorate	Health Directorate	Economic Development Directorate	Commerce and Works Directorate	Justice and Community Safety Directorate	Environment and Sustainable Development Directorate	Education and Training Directorate	Community Services Directorate	Territory and Municipal Services Directorate	Capital Metro
Director-General Andrew Cappie-Wood	Director-General Dr Peggy Brown	Director-General David Dawes	Director-General Megan Smithies	Director-General Kathy Leigh	Director-General Dorte Ekelund	Director-General Diane Joseph	Director-General Natalie Howson	Director-General Gary Byles	Project Director Glenn Bain (interim)
<i>With responsibility for:</i>	<i>With responsibility for:</i>	<i>With responsibility for:</i>	<i>With responsibility for:</i>	<i>With responsibility for:</i>	<i>With responsibility for:</i>	<i>With responsibility for:</i>	<i>With responsibility for:</i>	<i>With responsibility for:</i>	<i>With responsibility for:</i>
- Access to Government information - ACT Public Service - ACT Public Sector workers compensation improvement - Audit services to Government - Borrowing and funds management - Budget process and financial reporting - Centenary of Canberra - Communication and community engagement - Fiscal and economic policy including competition and regulatory reform - Government strategy and policy - Insurance policy - Intergovernmental relations - Private sector industrial relations and workers compensation - Regional development - Sustainability policy and coordination - Support to Cabinet - Taxation and revenue policy - Work safety policy	- Acute health services - Aged care and rehabilitation services - Cancer services - Community health services - Health policy and infrastructure - Local hospital network - Mental health services - Population health services	- Business support programs - Coordinator-General - Gaming and racing - Land development - Land release policy (including the Land Release Program) - Major land and property project facilitation - Skills and economic development - Sport and recreation - Tourism and events (including Territory venues)	- ACT Insurance Authority - Capital works - Government business enterprises ownership policy - Government property strategy - Revenue Office - Shared services, including transactional services, ICT services and procurement	- Administration of justice - Corrective services - Electoral services - Emergency services and Policing - Fair Trading and registration, inspection and regulatory services (including transport regulation and licensing) - Human rights - Legal policy and services - Road safety and driver and vehicle licensing policy	- ACT Planning and Land - Climate change policy - Electricity and natural gas, water and sewerage industry technical regulation - Energy policy and energy efficiency programs - Environment protection - Environmental sustainability policy - Government Architect - Heritage - Occupational licensing - Planning, development and building control - Strategic land use and transport planning - Support to the Conservator of Flora and Fauna - Survey and leasing - Water policy and water efficiency programs	- Childcare services and regulation - Education(including early childhood education) - Government and non-government schools - Higher education - Therapy services - Vocational education and training - Youth policy and services (including youth justice)	- Aboriginal and Torres Strait Islander affairs - Ageing - Arts and cultural policy and services - Care and protection services - Child and family centre program - Children's policy and services - Community recovery - Community sector reform - Community support and development - Concessions - Disability policy and services - Housing policy and services - Management of community facilities - Multicultural affairs - Status of women - Therapy services - Youth policy and services (including youth justice)	- ACTION - Arboretum - Canberra Connect - Government accommodation and property services - Land management and stewardship - Municipal services - Roads services	- Design, procurement and delivery of Light Rail services between Gungahlin and the City - Coordination of economic development, land use and property strategies along the transit corridor

OTHER STATUTORY ENTITIES

OFFICE OF THE LEGISLATIVE ASSEMBLY

ACT EXECUTIVE

AUDITOR-GENERAL

OFFICE OF THE LEGISLATIVE ASSEMBLY

Purpose

The Office of the Legislative Assembly (the Office) is established by the *Legislative Assembly (Office of the Legislative Assembly) Act 2012* (the Act) and provides a statutory basis for its independence from the Executive.

Under Section 6 of the Act, the Office's function is to provide impartial advice and support to the Legislative Assembly and committees and members of the Assembly, including:

- providing advice on parliamentary practice and procedure, and the functions of the Assembly and committees;
- reporting proceedings of the Assembly and meetings of committees;
- maintaining an official record of proceedings of the Assembly;
- providing library and information facilities and services for members;
- providing staff to enable the Assembly and committees to operate efficiently;
- providing business support functions, including administering the entitlements of members who are not part of the Executive; and
- maintaining the Assembly precinct.

2013-14 Priorities

Strategic and operational initiatives to be pursued in 2013-14 include:

- developing a strategic plan for 2014 and beyond;
- continuing with the implementation of revised governance and administrative arrangements associated with the new corporate structure of the Office;
- consolidating operational planning arrangements;
- developing an integrated system for the electronic circulation and archival of papers tabled in the Assembly;
- developing a requirements specification for redevelopment of the Office's document production system; and
- planning the production of the second edition of the *Companion to the Standing Orders of the Legislative Assembly for the Australian Capital Territory*.

Business and Corporate Strategies

The key strategies the Office will adopt to achieve its purpose are set out in the (former) Secretariat's Strategic Plan 2009-2014. Main areas of focus include:

- improving services to the Assembly and its committees;
- enhancing accountability and governance arrangements;
- building more effective mechanisms for public engagement;
- working towards an environmentally sustainable Assembly; and

- maintaining a highly skilled, satisfied and committed workforce.

The Office will continue to implement its risk management, internal audit, fraud and corruption prevention arrangements, and will continue to test elements of its business continuity framework.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
46	Staffing (FTE)	44	47 ¹	46 ¹

Note:

1. The 2012-13 estimated outcome is higher than the original budget and the 2013-14 Budget due to the engagement of temporary staff to cover short term requirements.

Changes to Appropriation

Changes to Appropriation - Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	7,424	7,507	7,592	7,679	7,679
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(8)	(8)	(9)	(9)
Revised Superannuation Parameters	-	(10)	(37)	(35)	(46)
Revised Superannuation Guarantee Rate	-	6	13	29	45
Transfer — Carbon Neutral Fund to ESDD	-	(5)	-	-	-
2013-14 Budget	7,424	7,490	7,560	7,664	7,669

Changes to Appropriation — Territorial

	2012-13	2013-14	2014-15	2015-16	2016-17
Payment for Expenses on Behalf of Territory	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	5,936	6,014	6,094	6,168	6,168
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(1)	(1)	(1)	(1)
Transfer — Costs Associated with the Structure of the 8th Assembly to ACT Executive	(160)	(269)	(273)	(277)	(280)
2013-14 Budget	5,776	5,744	5,820	5,890	5,887

Changes to Appropriation — Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	5	5	5	5	5
2013-14 Budget	5	5	5	5	5

Changes to Appropriation — Territorial

	2012-13	2013-14	2014-15	2015-16	2016-17
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	1,069	240	246	252	252
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	6
2013-14 Budget	1,069	240	246	252	258

2013-14 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
Capital Upgrades						
Capital Upgrades Funding	240	-	240			
Total Capital Upgrades	240	-	240			
Total Capital Works Program	240	-	240			

Office of the Legislative Assembly Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
7,424	Government Payment for Outputs	7,424	7,490	1	7,560	7,664	7,669
22	Interest	2	2	-	2	2	2
0	Distribution from Investments with the Territory Banking Account ¹	23	23	-	23	23	23
41	Other Revenue	27	42	56	43	44	44
892	Resources Received Free of Charge	770	795	3	819	844	844
8,379	Total Revenue	8,246	8,352	1	8,447	8,577	8,582
Gains							
2	Other Gains	6	3	-50	3	3	3
2	Total Gains	6	3	-50	3	3	3
8,381	Total Income	8,252	8,355	1	8,450	8,580	8,585
Expenses							
4,196	Employee Expenses	4,128	4,393	6	4,439	4,503	4,503
649	Superannuation Expenses	611	588	-4	562	565	570
3,570	Supplies and Services	3,529	3,404	-4	3,479	3,541	3,541
55	Depreciation and Amortisation	55	54	-2	52	53	53
2	Borrowing Costs	2	2	-	2	2	2
8,472	Total Ordinary Expenses	8,325	8,441	1	8,534	8,664	8,669
-91	Operating Result	-73	-86	-18	-84	-84	-84
-91	Total Comprehensive Income	-73	-86	-18	-84	-84	-84

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distribution from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Office of the Legislative Assembly Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
27	Cash and Cash Equivalents	30	62	107	60	58	56
26	Receivables	51	64	25	64	64	64
476	Investments	511	510	..	508	506	504
529	Total Current Assets	592	636	7	632	628	624
Non Current Assets							
1,191	Property, Plant and Equipment	1,414	1,365	-3	1,318	1,271	1,224
1,191	Total Non Current Assets	1,414	1,365	-3	1,318	1,271	1,224
1,720	TOTAL ASSETS	2,006	2,001	..	1,950	1,899	1,848
Current Liabilities							
271	Payables	326	331	2	342	335	328
8	Finance Leases	7	12	71	26	10	20
1,285	Employee Benefits	1,549	1,519	-2	1,489	1,459	1,429
61	Other Liabilities	68	71	4	72	68	64
1,625	Total Current Liabilities	1,950	1,933	-1	1,929	1,872	1,841
Non Current Liabilities							
32	Finance Leases	32	23	-28	0	30	34
203	Employee Benefits	91	193	112	248	303	358
235	Total Non Current Liabilities	123	216	76	248	333	392
1,860	TOTAL LIABILITIES	2,073	2,149	4	2,177	2,205	2,233
-140	NET ASSETS	-67	-148	-121	-227	-306	-385
REPRESENTED BY FUNDS EMPLOYED							
-786	Accumulated Funds	-922	-1,003	-9	-1,082	-1,161	-1,240
646	Reserves	855	855	-	855	855	855
-140	TOTAL FUNDS EMPLOYED	-67	-148	-121	-227	-306	-385

Office of the Legislative Assembly

Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
-700	Opening Accumulated Funds	-854	-922	-8	-1,003	-1,082	-1,161
646	Opening Asset Revaluation Reserve	855	855	-	855	855	855
-54	Balance at the Start of the Reporting Period	1	-67	#	-148	-227	-306
Comprehensive Income							
-91	Operating Result for the Period	-73	-86	-18	-84	-84	-84
-91	Total Comprehensive Income	-73	-86	-18	-84	-84	-84
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
5	Capital Injections	5	5	-	5	5	5
5	Total Transactions Involving Owners Affecting Accumulated Funds	5	5	-	5	5	5
Closing Equity							
-786	Closing Accumulated Funds	-922	-1,003	-9	-1,082	-1,161	-1,240
646	Closing Asset Revaluation Reserve	855	855	-	855	855	855
-140	Balance at the End of the Reporting Period	-67	-148	-121	-227	-306	-385

Office of the Legislative Assembly Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
7,424	Cash from Government for Outputs	7,424	7,490	1	7,560	7,664	7,669
22	Interest Received	2	2	-	2	2	2
0	Distribution from Investments with the Territory Banking Account ¹	23	23	-	23	23	23
292	Other Receipts	285	320	12	287	288	288
7,738	Operating Receipts	7,734	7,835	1	7,872	7,977	7,982
Payments							
3,856	Related to Employees	3,906	3,960	1	4,007	4,071	4,071
622	Related to Superannuation	625	594	-5	568	571	576
2,988	Related to Supplies and Services	3,100	3,145	1	3,194	3,231	3,231
2	Borrowing Costs	2	2	-	2	2	2
59	Other	23	23	-	23	23	23
7,527	Operating Payments	7,656	7,724	1	7,794	7,898	7,903
211	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	78	111	42	78	79	79
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
132	Purchase of Investments	0	0	-	0	0	0
75	Purchase of Property, Plant and Equipment and Capital Works	75	75	-	75	75	75
207	Investing Payments	75	75	-	75	75	75
-207	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-75	-75	-	-75	-75	-75
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
5	Capital Injections from Government	5	5	-	5	5	5
5	Financing Receipts	5	5	-	5	5	5
Payments							
8	Repayment of Finance Leases	8	9	13	10	11	11
8	Financing Payments	8	9	13	10	11	11
-3	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-3	-4	-33	-5	-6	-6
1	NET INCREASE / (DECREASE) IN CASH HELD	0	32	#	-2	-2	-2
26	CASH AT THE BEGINNING OF REPORTING PERIOD	30	30	-	62	60	58
27	CASH AT THE END OF REPORTING PERIOD	30	62	107	60	58	56

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distribution from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- employee expenses: the increase of \$0.265 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the anticipated engagement of temporary staff to cover short term requirements and a newly created part-time position in the Office.

Balance Sheet

- property, plant and equipment: the increase of \$0.223 million in the 2012-13 estimated outcome from the original budget is due to the increase in the value of the library collection arising from a revaluation undertaken as at 30 June 2012.
- employee benefits: the increase of \$0.264 million in the 2012-13 estimated outcome from the original budget is mainly due to an increase in long service leave liabilities and the change in the rate used to estimate the present value of the liability. There was also an increase in leave entitlements due to temporary staffing levels required to cover short term requirements.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

Office of the Legislative Assembly
Statement of Income and Expenses on Behalf of the Territory

2012-13		2012-13	2013-14		2014-15	2015-16	2016-17
Budget		Est. Outcome	Budget	Var	Estimate	Estimate	Estimate
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
Income							
Revenue							
5,936	Payment for Expenses on behalf of Territory	5,776	5,744	-1	5,820	5,890	5,893
360	Resources Received Free of Charge	430	439	2	440	441	441
6,296	Total Revenue	6,206	6,183	..	6,260	6,331	6,334
Gains							
0	Other Gains	24	0	-100	0	0	0
0	Total Gains	24	0	-100	0	0	0
6,296	Total Income	6,230	6,183	-1	6,260	6,331	6,334
Expenses							
5,260	Employee Expenses	5,000	5,087	2	5,148	5,240	5,237
758	Superannuation Expenses	589	729	24	743	741	741
522	Supplies and Services	522	608	16	609	589	589
535	Depreciation and Amortisation	557	587	5	528	528	528
20	Borrowing Costs	17	22	29	23	24	24
0	Other Expenses	17	0	-100	0	0	0
7,095	Total Ordinary Expenses	6,702	7,033	5	7,051	7,122	7,119
-799	Operating Result	-472	-850	-80	-791	-791	-785
-799	Total Comprehensive Income	-472	-850	-80	-791	-791	-785

**Office of the Legislative Assembly
Statement of Assets and Liabilities on Behalf of the Territory**

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
61	Cash and Cash Equivalents	54	56	4	58	60	62
8	Receivables	6	7	17	8	9	10
69	Total Current Assets	60	63	5	66	69	72
Non Current Assets							
28,514	Property, Plant and Equipment	28,418	28,056	-1	27,670	27,293	26,922
28,514	Total Non Current Assets	28,418	28,056	-1	27,670	27,293	26,922
28,583	TOTAL ASSETS	28,478	28,119	-1	27,736	27,362	26,994
Current Liabilities							
30	Payables	51	71	39	71	71	71
155	Finance Leases	89	157	76	177	170	163
794	Employee Benefits	338	475	41	587	762	937
979	Total Current Liabilities	478	703	47	835	1,003	1,171
Non Current Liabilities							
144	Finance Leases	114	139	22	168	164	160
71	Employee Benefits	1	2	100	3	4	5
215	Total Non Current Liabilities	115	141	23	171	168	165
1,194	TOTAL LIABILITIES	593	844	42	1,006	1,171	1,336
27,389	NET ASSETS	27,885	27,275	-2	26,730	26,191	25,658
REPRESENTED BY FUNDS EMPLOYED							
11,536	Accumulated Funds	12,153	11,543	-5	10,998	10,459	9,926
15,853	Reserves	15,732	15,732	-	15,732	15,732	15,732
27,389	TOTAL FUNDS EMPLOYED	27,885	27,275	-2	26,730	26,191	25,658

Office of the Legislative Assembly
Statement of Changes in Equity on Behalf of the Territory

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
11,266	Opening Accumulated Funds	11,534	12,153	5	11,543	10,998	10,459
15,853	Opening Asset Revaluation Reserve	15,732	15,732	-	15,732	15,732	15,732
27,119	Balance at the Start of the Reporting Period	27,266	27,885	2	27,275	26,730	26,191
Comprehensive Income							
-799	Operating Result for the Period	-472	-850	-80	-791	-791	-785
-799	Total Comprehensive Income	-472	-850	-80	-791	-791	-785
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
1,069	Capital Injections	1,069	240	-78	246	252	252
0	Inc/Dec in Net Assets due to Admin Restructure	22	0	-100	0	0	0
1,069	Total Transactions Involving Owners Affecting Accumulated Funds	1,091	240	-78	246	252	252
Closing Equity							
11,536	Closing Accumulated Funds	12,153	11,543	-5	10,998	10,459	9,926
15,853	Closing Asset Revaluation Reserve	15,732	15,732	-	15,732	15,732	15,732
27,389	Balance at the End of the Reporting Period	27,885	27,275	-2	26,730	26,191	25,658

Office of the Legislative Assembly
Statement of Cash Flows on Behalf of the Territory

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
5,936	Cash from Government for EBT	5,776	5,744	-1	5,820	5,890	5,887
46	Other Receipts	46	48	4	49	50	50
5,982	Operating Receipts	5,822	5,792	-1	5,869	5,940	5,937
Payments							
5,005	Related to Employees	5,018	4,832	-4	4,844	4,891	4,888
699	Related to Superannuation	585	677	16	687	700	700
156	Related to Supplies and Services	100	156	56	157	214	214
21	Borrowing Costs	18	23	28	24	25	25
5	Other	5	5	-	5	5	5
5,886	Operating Payments	5,726	5,693	-1	5,717	5,835	5,832
96	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	96	99	3	152	105	105
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
200	Proceeds from Sale of Property, Plant and Equipment	200	0	-100	40	200	200
200	Investing Receipts	200	0	-100	40	200	200
Payments							
1,269	Purchase of Property, Plant and Equipment and Capital Works	1,269	240	-81	336	452	458
1,269	Investing Payments	1,269	240	-81	336	452	458
-1,069	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-1,069	-240	78	-296	-252	-258
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
1,069	Capital Injections from Government	1,069	240	-78	246	252	258
1,069	Financing Receipts	1,069	240	-78	246	252	258
Payments							
94	Repayment of Finance Leases	94	97	3	100	103	103
94	Financing Payments	94	97	3	100	103	103
975	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	975	143	-85	146	149	155
2	NET INCREASE / (DECREASE) IN CASH HELD	2	2	-	2	2	2
59	CASH AT THE BEGINNING OF REPORTING PERIOD	52	54	4	56	58	60
61	CASH AT THE END OF REPORTING PERIOD	54	56	4	58	60	62

Notes to the Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- employee expenses: the decrease of \$0.260 million in the 2012-13 estimated outcome from the original budget is mainly due to a reduction of vehicle lease expenses and fringe benefit tax liabilities arising from the October 2012 Assembly election, with fewer members entering into finance leases for motor vehicles than anticipated.

Statement of Assets and Liabilities on Behalf of the Territory

- property, plant and equipment: the decrease of \$0.362 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to depreciation.
- current and non current employee benefits: the decrease of \$0.526 million in the 2012-13 estimated outcome from the original budget is attributable to a larger than anticipated number of staff separating from members' offices following the October 2012 Assembly election and a reduction in annual leave and long service leave entitlements.

Statement of Changes in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

ACT EXECUTIVE

Purpose

The ACT Executive consists of the Chief Minister and other Ministers appointed by the Chief Minister. The ACT Executive has powers under the *Australian Capital Territory (Self Government) Act 1988* to govern the Territory and execute and maintain enactments and laws.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include setting government priorities and policies and implementing strategies to support the delivery of those policies.

Estimated Employment Level

2011-12 Actual Outcome	2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
40 ¹ Staffing (FTE)	36	40 ²	39 ³

Notes:

1. Staff numbers fluctuated during 2011-12 due to Ministerial changes, but remained within the budgeted salary level.
2. The increase in 4 FTE in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of funding from the Office of the Legislative Assembly to account for the new Cross Bench arrangements. FTEs remain within the budgeted salary level.
3. The increase in 3 FTE in the 2013-14 Budget from the 2012-13 Budget is due to the transfer of funding from the Office of the Legislative Assembly.

Changes to Appropriation

Changes to Appropriation - Territorial

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Payment for Expenses on Behalf of Territory					
2012-13 Budget	6,639	6,714	6,786	6,857	6,857
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(3)	(3)	(3)	97
Revised Superannuation Parameters	-	170	168	164	154
Revised Superannuation Guarantee Rate	-	1	2	3	5
Transfer — Costs Associated with the Cross Bench from OLA	160	269	273	277	280
2013-14 Budget	6,799	7,151	7,226	7,298	7,393

**ACT Executive
Statement of Income and Expenses on Behalf of the Territory**

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
6,639	Payment for Expenses on behalf of Territory	6,799	7,151	5	7,226	7,298	7,393
184	Resources Received Free of Charge	184	189	3	194	199	204
6,823	Total Revenue	6,983	7,340	5	7,420	7,497	7,597
6,823	Total Income	6,983	7,340	5	7,420	7,497	7,597
Expenses							
4,855	Employee Expenses	5,002	5,168	3	5,239	5,306	5,375
672	Superannuation Expenses	685	864	26	861	859	859
1,095	Supplies and Services	1,279	1,292	1	1,303	1,317	1,348
41	Depreciation and Amortisation	41	41	-	41	41	41
10	Borrowing Costs	10	10	-	10	10	10
184	Other Expenses	0	0	-	0	0	0
6,857	Total Ordinary Expenses	7,017	7,375	5	7,454	7,533	7,633
-34	Operating Result	-34	-35	-3	-34	-36	-36
-34	Total Comprehensive Income	-34	-35	-3	-34	-36	-36

**ACT Executive
Statement of Assets and Liabilities on Behalf of the Territory**

	Budget as at 30/6/13 \$'000	Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
154	Cash and Cash Equivalents	154	190	23	196	232	268
17	Receivables	17	17	-	17	17	17
171	Total Current Assets	171	207	21	213	249	285
Non Current Assets							
147	Property, Plant and Equipment	197	222	13	197	222	197
147	Total Non Current Assets	197	222	13	197	222	197
318	TOTAL ASSETS	368	429	17	410	471	482
Current Liabilities							
42	Payables	230	231	..	232	233	234
113	Finance Leases	113	59	-48	113	59	113
707	Employee Benefits	726	796	10	835	906	977
862	Total Current Liabilities	1,069	1,086	2	1,180	1,198	1,324
Non Current Liabilities							
26	Finance Leases	26	105	304	26	105	26
53	Employee Benefits	56	56	-	56	56	56
79	Total Non Current Liabilities	82	161	96	82	161	82
941	TOTAL LIABILITIES	1,151	1,247	8	1,262	1,359	1,406
-623	NET ASSETS	-783	-818	-4	-852	-888	-924
REPRESENTED BY FUNDS EMPLOYED							
-628	Accumulated Funds	-788	-823	-4	-857	-893	-929
5	Reserves	5	5	-	5	5	5
-623	TOTAL FUNDS EMPLOYED	-783	-818	-4	-852	-888	-924

**ACT Executive
Statement of Changes in Equity on Behalf of the Territory**

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
-594	Opening Accumulated Funds	-732	-788	-8	-823	-857	-893
5	Opening Asset Revaluation Reserve	5	5	-	5	5	5
-589	Balance at the Start of the Reporting Period	-727	-783	-8	-818	-852	-888
Comprehensive Income							
-34	Operating Result for the Period	-34	-35	-3	-34	-36	-36
-34	Total Comprehensive Income	-34	-35	-3	-34	-36	-36
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
0	Inc/Dec in Net Assets due to Admin Restructure	-22	0	100	0	0	0
0	Total Transactions Involving Owners Affecting Accumulated Funds	-22	0	100	0	0	0
Closing Equity							
-628	Closing Accumulated Funds	-788	-823	-4	-857	-893	-929
5	Closing Asset Revaluation Reserve	5	5	-	5	5	5
-623	Balance at the End of the Reporting Period	-783	-818	-4	-852	-888	-924

**ACT Executive
Statement of Cash Flows on Behalf of the Territory**

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
6,639	Cash from Government for EBT	6,799	7,151	5	7,226	7,298	7,393
110	Other Receipts	110	110	-	110	110	110
6,749	Operating Receipts	6,909	7,261	5	7,336	7,408	7,503
	Payments						
4,785	Related to Employees	4,932	5,110	4	5,176	5,245	5,315
672	Related to Superannuation	688	863	25	861	859	859
1,124	Related to Supplies and Services	1,118	1,088	-3	1,131	1,104	1,131
10	Borrowing Costs	10	10	-	10	10	10
110	Other	110	110	-	110	110	110
6,701	Operating Payments	6,858	7,181	5	7,288	7,328	7,425
48	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	51	80	57	48	80	78
CASH FLOWS FROM INVESTING ACTIVITIES							
	Receipts						
19	Proceeds from Sale of Property, Plant and Equipment	19	83	337	19	83	19
19	Investing Receipts	19	83	337	19	83	19
19	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	19	83	337	19	83	19
CASH FLOWS FROM FINANCING ACTIVITIES							
	Payments						
61	Repayment of Finance Leases	61	127	108	61	127	61
61	Financing Payments	61	127	108	61	127	61
-61	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-61	-127	-108	-61	-127	-61
6	NET INCREASE / (DECREASE) IN CASH HELD	9	36	300	6	36	36
148	CASH AT THE BEGINNING OF REPORTING PERIOD	145	154	6	190	196	232
154	CASH AT THE END OF REPORTING PERIOD	154	190	23	196	232	268

Notes to the Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- payment for expenses on behalf of Territory: the increase of \$0.352 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the re-profiling of superannuation expenses to reflect staffing changes following the ACT election (\$0.170 million), and the transfer of funding from the Office of the Legislative Assembly to account for the new Cross Bench arrangements (\$0.109 million).

Statement of Assets and Liabilities on Behalf of the Territory

There are no significant variations in the Statement of Assets and Liabilities on Behalf of the Territory.

Statement of Changes in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

AUDITOR-GENERAL

Purpose

The Auditor-General for the ACT is a statutory position created under the *Auditor-General Act 1996* (the Act). Consistent with the Act, the main objectives of the Auditor-General and Auditor-General's Office (Audit Office) are to promote accountability in the public administration of the Territory and provide independent advice to the ACT Legislative Assembly on the efficiency and effectiveness of ACT public sector agencies.

The Audit Office performs its role mainly by conducting financial and performance audits and reporting the results of these audits to the ACT Legislative Assembly.

The Audit Office seeks to improve the delivery of public services by:

- drawing the attention of ACT Government agencies to those areas where the delivery of public services could be improved; and
- providing practical recommendations and advice to ACT Government agencies on how improvements could be made.

The Audit Office also performs other activities such as responding to representations by the members of the Legislative Assembly and the community, providing advice and briefings to Legislative Assembly committees and ACT Government agencies, and conducting investigations under the *Public Interest Disclosure Act 2012*.

2013-14 Priorities

Major priorities for 2013-14 include:

- developing a performance audit program that considers the needs of the ACT Legislative Assembly, ACT Government agencies and the wider community;
- subject to expected amendments to the *Auditor-General Act 1996*, likely greater consideration of private sector and non government organisations as part of expected new 'follow the dollar' powers;
- completing a planned program of performance audits in accordance with professional auditing standards and other investigations in an effective and timely manner;
- completing an annual program of financial audits in accordance with professional auditing standards and whole of government financial reporting and annual reporting timetables;
- responding promptly and effectively to representations and developing the Audit Office's policies and procedures to manage public interest disclosures to meet its commitments under the new *Public Interest Disclosure Act 2012*; and
- maintaining strong quality control and review systems to provide assurance that performance and financial audits are completed in accordance with the auditing standards and identify opportunities for the Audit Office to improve its work practices.

Business and Corporate Strategies

The Audit Office operates under the guidance of its Strategic Plan 2012-2015. The Strategic Plan is supported by internal action plans for the Audit Office's financial audit, performance audit and audit support functions. Major strategies in 2013-14 include:

- providing high quality, accurate and balanced reports of audits undertaken for the ACT Legislative Assembly and community. These reports will include recommendations that will, if implemented, improve agencies' administration and performance;
- providing informative and timely information to the ACT Legislative Assembly through reports, advice and briefings;
- enhancing effective relationships with the ACT Legislative Committees, especially the Public Accounts Committee, through regular reports, briefings and advice;
- applying efficient and effective audit methods;
- providing staff with learning and development opportunities that improve their performance;
- maintaining strong quality control systems for financial and performance audits; and
- improving operations by implementing agreed recommendations from internal audits and quality assurance reviews of financial and performance audits.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
38	Staffing (FTE)	36	40 ¹	39

Note:

1. The increase in staffing (FTE) in the 2012-13 estimated outcome from the original budget is mainly due to the recruitment of financial audit staff to enable the whole of government financial statements to be completed one month earlier as required in an election year.

Changes to Appropriation

	2012-13	2013-14	2014-15	2015-16	2016-17
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	2,545	2,585	2,624	2,663	2,663
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(1)	(1)	(1)	31
Revised Superannuation Parameters	-	12	9	5	(2)
Revised Superannuation Guarantee Rate	-	2	4	8	13
2013-14 Budget	2,545	2,598	2,636	2,675	2,705

Auditor-General Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
2,545	Government Payment for Outputs	2,545	2,598	2	2,636	2,675	2,705
813	User Charges — Non ACT Government	695	716	3	730	756	778
2,794	User Charges — ACT Government	3,001	3,092	3	3,157	3,208	3,261
88	Interest	55	40	-27	40	40	40
6,240	Total Revenue	6,296	6,446	2	6,563	6,679	6,784
6,240	Total Income	6,296	6,446	2	6,563	6,679	6,784
Expenses							
3,721	Employee Expenses	3,858	4,073	6	4,089	4,139	4,195
508	Superannuation Expenses	598	534	-11	524	518	517
2,136	Supplies and Services	1,824	1,829	-	1,872	1,925	1,976
98	Depreciation and Amortisation	98	98	-	98	98	98
0	Other Expenses	14	0	-100	0	0	0
6,463	Total Ordinary Expenses	6,392	6,534	2	6,583	6,680	6,786
-223	Operating Result	-96	-88	8	-20	-1	-2
-223	Total Comprehensive Income	-96	-88	8	-20	-1	-2

Auditor-General Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
1,497	Cash and Cash Equivalents	1,369	1,507	10	1,676	1,864	2,054
1,386	Receivables	1,869	1,869	-	1,869	1,869	1,869
13	Other Current Assets	15	15	-	15	15	15
2,896	Total Current Assets	3,253	3,391	4	3,560	3,748	3,938
Non Current Assets							
311	Property, Plant and Equipment	234	188	-20	128	68	8
311	Total Non Current Assets	234	188	-20	128	68	8
3,207	TOTAL ASSETS	3,487	3,579	3	3,688	3,816	3,946
Current Liabilities							
127	Payables	256	256	-	256	256	256
8	Finance Leases	5	5	-	5	5	5
1,654	Employee Benefits	1,467	1,612	10	1,724	1,834	1,946
1,789	Total Current Liabilities	1,728	1,873	8	1,985	2,095	2,207
Non Current Liabilities							
8	Finance Leases	20	20	-	20	20	20
148	Employee Benefits	178	213	20	230	249	269
75	Other	75	75	-	75	75	75
231	Total Non Current Liabilities	273	308	13	325	344	364
2,020	TOTAL LIABILITIES	2,001	2,181	9	2,310	2,439	2,571
1,187	NET ASSETS	1,486	1,398	-6	1,378	1,377	1,375
REPRESENTED BY FUNDS EMPLOYED							
1,104	Accumulated Funds	1,403	1,315	-6	1,295	1,294	1,292
83	Reserves	83	83	-	83	83	83
1,187	TOTAL FUNDS EMPLOYED	1,486	1,398	-6	1,378	1,377	1,375

Auditor-General Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
1,327	Opening Accumulated Funds	1,499	1,403	-6	1,315	1,295	1,294
83	Opening Asset Revaluation Reserve	83	83	-	83	83	83
1,410	Balance at the Start of the Reporting Period	1,582	1,486	-6	1,398	1,378	1,377
Comprehensive Income							
-223	Operating Result for the Period	-96	-88	8	-20	-1	-2
-223	Total Comprehensive Income	-96	-88	8	-20	-1	-2
0	Total Movement in Reserves	0	0	-	0	0	0
Closing Equity							
1,104	Closing Accumulated Funds	1,403	1,315	-6	1,295	1,294	1,292
83	Closing Asset Revaluation Reserve	83	83	-	83	83	83
1,187	Balance at the End of the Reporting Period	1,486	1,398	-6	1,378	1,377	1,375

Auditor-General Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
2,545	Cash from Government for Outputs	2,545	2,598	2	2,636	2,675	2,705
3,600	User Charges	3,689	3,878	5	3,957	4,034	4,109
88	Interest Received	55	40	-27	40	40	40
466	Other Receipts	466	387	-17	387	387	387
6,699	Operating Receipts	6,755	6,903	2	7,020	7,136	7,241
	Payments						
3,418	Related to Employees	3,718	3,679	-1	3,724	3,774	3,827
583	Related to Superannuation	673	619	-8	607	601	600
2,441	Related to Supplies and Services	2,129	2,174	2	2,207	2,260	2,311
285	Other	299	285	-5	285	285	285
6,727	Operating Payments	6,819	6,757	-1	6,823	6,920	7,023
-28	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-64	146	328	197	216	218
CASH FLOWS FROM FINANCING ACTIVITIES							
	Payments						
28	Repayment of Finance Leases	28	8	-71	28	28	28
28	Financing Payments	28	8	-71	28	28	28
-28	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-28	-8	71	-28	-28	-28
-56	NET INCREASE / (DECREASE) IN CASH HELD	-92	138	250	169	188	190
1,553	CASH AT THE BEGINNING OF REPORTING PERIOD	1,461	1,369	-6	1,507	1,676	1,864
1,497	CASH AT THE END OF REPORTING PERIOD	1,369	1,507	10	1,676	1,864	2,054

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- supplies and services: the decrease of \$0.312 million in the 2012-13 estimated outcome from the original budget is mainly due to savings from not needing to use contractors, as planned, as a result of successfully recruiting employees to undertake the financial audit and performance audit program.

Balance Sheet

- receivables: the increase of \$0.483 million in the 2012-13 estimated outcome from the original budget is mainly due to increased user charges because of new audits and a change in the timing of the financial audit program resulting in more work-in-progress being accrued at 30 June 2013.

Statement of Changes in Equity

There are no significant variances in the Statement of Changes in Equity.

Cash Flow Statement

- related to employees: the increase of \$0.3 million in the 2012-13 estimated outcome from the original budget is due to the employment of additional staff to complete the financial audit program for the year ended 30 June 2012 within the earlier timeframes that apply in an election year, and performance audit staff to complete the performance audit program.

CHIEF MINISTER AND TREASURY DIRECTORATE

Purpose

The Chief Minister and Treasury Directorate (the Directorate) provides strategic policy advice and high level support to the Chief Minister, Treasurer, Minister for Workplace Safety and Industrial Relations and the Cabinet on policy development, service delivery and whole of government issues; preparation of the annual budget and whole of government financial reports; and advice on financial management, economic issues and revenue policy; in addition to support through machinery of government and Cabinet processes.

The Directorate also provides policy and procedural support for the leadership role of the Head of Service, who chairs the ACT Public Service Strategic Board.

As a central agency, a key focus is the facilitation of implementing Government priorities and the provision of advice and direction across the ACT Public Service (ACTPS) on policy and strategy. This includes a specific role in areas such as financial and economic management for the Territory, sustainability policy alignment, demographic and regional policy and relationships, managing the ACT's intergovernmental relationships and supporting the Chief Minister's role on the Council of Australian Governments (COAG).

The Directorate is responsible for strategic planning and direction on public sector standards, including across-government employment, workforce culture and capability, industrial relations, learning and development, the implementation of machinery of government changes, and the promotion of transparency, ethics and accountability.

A primary objective is the enhancement of workplace health and safety and private sector workers' compensation through policy development, advice to the Government, and coordination of Territory consultative bodies.

The Directorate is also responsible for whole of government communications, the provision of public affairs advice and the coordination of the compliance with campaign advertising legislation and guidelines by all directorates. This includes work to enhance communications and community engagement across government, and to seek the community's views as part of decision-making processes.

The final half of the Centenary of Canberra program will be a significant focus for the Directorate in 2013-14.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- progressing whole of government approaches to strategic policy development and implementation;
- guiding cultural change across government in order to achieve greater collaboration and innovation in the delivery of the Government's priorities;
- assisting the Government to maintain the Territory's AAA credit rating through sound and sustainable economic and financial management;
- progressing, and continuing to improve, the Government's service planning and financial management frameworks;

- coordinating the Government's budget processes and reporting on financial outcomes;
- reviewing and evaluating programs, functions and projects to support a return of the Budget to surplus by 2015-16;
- delivering the 2014-15 Budget and 2013-14 Budget Review;
- progressing the implementation and further development of tax reform initiatives;
- undertaking a review of the *Election Commitments Costing Act 2012*;
- leading and coordinating the implementation of the Government's Open Government reforms;
- implementing initiatives under the Memorandum of Understanding on regional collaboration with NSW;
- leading whole of government initiatives to strengthen public sector capability and integrity;
- leading whole of government initiatives to improve work health and safety and return to work outcomes for injured employees;
- supporting the Enterprise Agreement negotiations;
- progressing initiatives to improve the performance of the ACT private sector workers' compensation scheme;
- implementing the recommendations of the *Getting Home Safely* Report;
- completing operational reviews of ACTION, Emergency Services Agency (ESA), Corrections, and Parks and Conservation Services as announced in the 2013-14 Budget;
- underlying investigation work on alternative capital funding and procurement processes including Private Public Partnerships; and
- progressing the development of a National Injury Insurance Scheme and further reform of Compulsory Third Party (CTP) insurance arrangements.

Business and Corporate Strategies

The Directorate will continue to develop and implement corporate and business strategies to help achieve its priorities in 2013-14 that include:

- improving governance and accountability frameworks, policies and practices in business planning, risk management, financial management and reporting;
- identifying the most effective and efficient use of available resources through analysing programs and expenditure proposals;
- attracting and retaining skilled employees, building capabilities through learning and development, and encouraging a work life balance;
- establishing and maintaining an effective health and safety culture through a commitment to supportive and preventative workplace behaviours to promote a positive work environment and minimise the risk of workplace illness and injuries; and

- strengthening collaborative relationships within the ACTPS, as well as with other jurisdictions, external organisations and the community through consultation, negotiation and engagement.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
141	Staffing (FTE)	139	275 ¹	272 ²

Notes:

1. The increase of 136 FTE in the 2012-13 estimated outcome from the original budget is mainly due to the inclusion of staff from the former Treasury Directorate and the Injury Management and Safety Unit from Shared Services Centre.
2. The decrease of 3 FTE in the 2013-14 Budget is mainly due to the cessation of temporary contract positions.

Strategic Objectives and Indicators

Strategic Objective 1

Building Coordinated and Integrated Policy Development and Service Delivery across Government

The effective delivery of Government policy and objectives requires coordination, cohesion and alignment of efforts across the ACTPS. The Directorate leads and coordinates whole of government strategy, policy development and service delivery. This includes:

- leadership of new Government initiatives and strategies;
- proactive engagement with directorates on key policy or service issues, including providing advice from a whole of government perspective;
- monitoring performance of service delivery outcomes; and
- promoting inter-directorate cooperation and outcomes through directorate committees and ongoing arrangements such as the Strategic Board, and supporting the across-government Policy Forum and establishment of strategic taskforces.

Strategic Objective 2

Supporting Informed Decision Making by Government

Decision making is central to government. Sound policy and advice assists the Cabinet in coordinating and structuring its crucial strategic policy and direction setting for the ACT Government as a whole. The Directorate supports informed decision making by ensuring that advice to the Government is evidence-based, timely, accurate, robust and covers essential issues succinctly, clearly and in sufficient detail. As part of its role, it provides policy advice and support to the Strategic Board, chaired by the Head of Service.

Strategic Objective 3

Maintaining the Right Workforce

The ACTPS needs to have a workforce with the requisite skills and capacity to deliver quality services for the community and to help take the Territory forward.

To address our workforce challenges into the future, the Directorate is taking a lead role in developing high-performing public servants, engendering a respectful and inclusive working environment and encouraging consistency in people management throughout the ACTPS.

Major areas of focus are:

- maintaining the employment framework, including Enterprise Agreements, legislation and policy;
- managing whole of government people management initiatives, such as the work safety and workers' compensation improvement plan and the new code of conduct;
- implementing leadership and training programs to increase skills and promote professional development; and
- providing strategic human resources support to directorates and agencies.

Strategic Indicator 3: A key indicator of success in determining whether the correct skills and capacity are being maintained is workforce agility and responsiveness. Indicators will be developed following the 2013-14 all staff census to provide baseline data

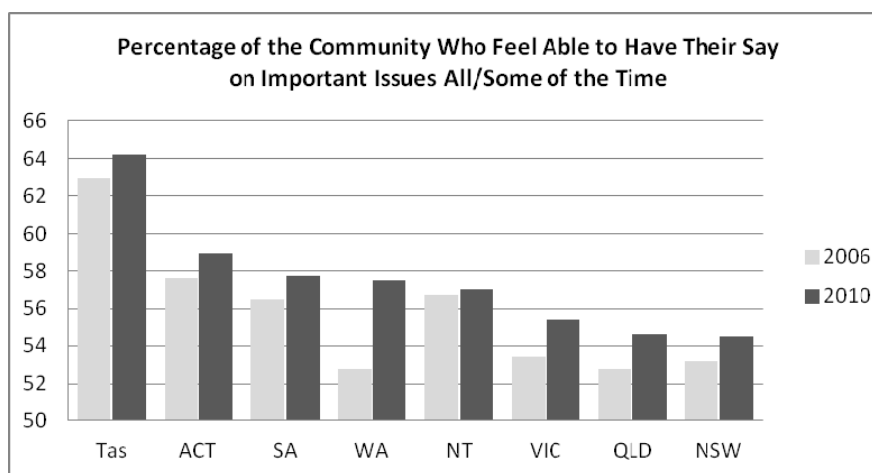
Strategic Objective 4

Improved Satisfaction with Community Engagement

The Government is committed to engaging the Canberra community in the development and delivery of government policies, programs, public works and services. Enhancing citizen engagement and participation builds trust in government and makes processes more transparent, accountable and responsive to the public's views.

Strategic Indicator 4: Community Members Feel Able to Have a Say Within the Community on Important Issues.

An indicator of the effectiveness of engagement mechanisms is the community's perception of whether they are able to have their say on important issues all/some of the time.



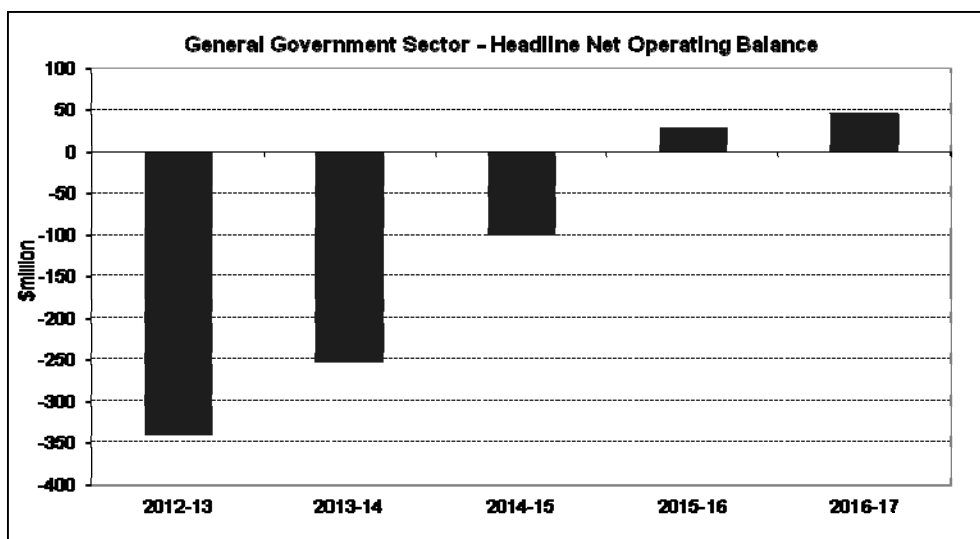
Source: General Social Survey 2006 and General Social Survey 2010 (ABS)

Strategic Objective 5
Achieving a Budget Operating Surplus

The Government's fiscal objective is to achieve an operating surplus: temporary deficits must only occur if they are offset by surpluses at other times.

The General Government Sector (GGS) Headline Net Operating Balance in 2013-14 is a deficit of \$253.6 million, returning to a surplus of \$29.3 million in 2015-16.

Strategic Indicator 5: General Government Sector Headline Net Operating Balance



Strategic Objective 6
Maintaining a AAA Credit Rating

Standard & Poor's Ratings Services assesses the Territory's credit rating each year. The Directorate assists the Government to maintain this credit rating through the provision of sound policy advice and prudent financial management.

Strategic Indicator 6: Standard & Poor's Credit Rating

The Territory currently has a AAA credit rating, the highest possible credit rating.

Strategic Objective 7
Maintain Net Financial Liabilities within the Range of AAA Rated Jurisdictions

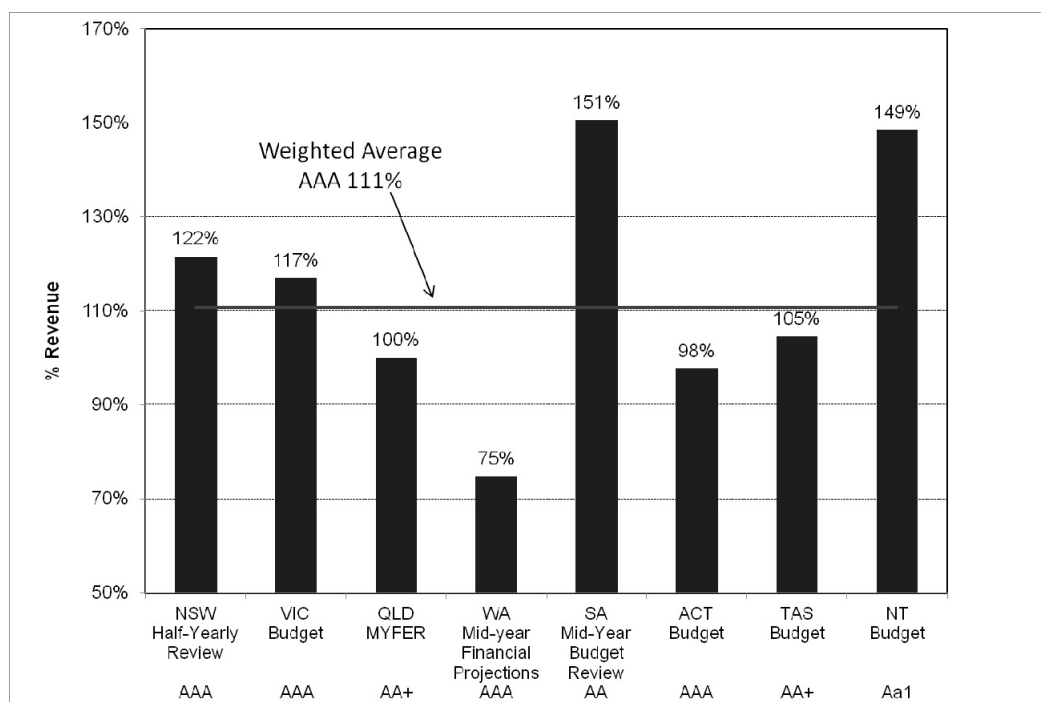
Net financial liabilities are a broad measure of GGS liabilities, including net debt and superannuation liabilities. The ACT continues to have a strong balance sheet, and remains below the weighted average level for all AAA rated jurisdictions.

Strategic Indicator 7: Net Financial Liabilities to Revenue Ratio

The ratio for the 2013-14 Budget remains below the Weighted Average of all AAA rated jurisdictions.

The ratios appearing in the table below for all other jurisdictions are based on their budgets, where released, or, where not yet released, Mid Year Budget Review information.

Detailed information for this objective is included in *Budget Paper 3 - Budget Overview*.



Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1: Government Strategy	42,893	30,714	39,926	25,685
Output 1.1: Government Policy and Strategy	7,271	7,434	7,171	7,230

Note:

1. Total cost includes depreciation and amortisation of \$0.029 million in 2012-13 and \$0.384 million in 2013-14.

Output Description

Provision of advice and support to the Chief Minister, the Head of Service and the Director-General on strategic policy and effective delivery of Government policies and priorities.

Government Policy and Strategy will:

- provide ongoing advice to the Chief Minister and the Government in relation to whole of government policy development and priorities, and the implementation of key Government decisions;
- support the Head of Service as the Chair of the Strategic Board and provide secretariat services to the Board;
- lead, coordinate and monitor policy and project initiatives to promote across-government outcomes and delivery;
- lead and coordinate the Government's participation in the COAG reform agenda and the Council of Australian Federation (CAF), and its engagement with regional leaders and local governments;
- provide advice and support to Cabinet and the Manager of Government Business in the Legislative Assembly; and
- provide across-government advice and coordination on ICT issues and release of government information through the Government Information Office.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Public Sector Management	10,437	10,317	7,843	6,230

Output Description

Provision of an employment and policy framework to support a professional, skilled and accountable public service that is responsive to the Government and the community; and management of whole of government capacity building programs.

Output Classes cont.

Public Sector Management will:

- develop and review whole of government employment policies, regulations and standards and provide industrial relations services to support this framework;
- support and coordinate workforce planning and change management across-government, including through whole of government development programs;
- develop and review whole of government work health and safety policies and provide work health and safety services to support this framework;
- implement the ACTPS workers' compensation and work safety improvement plan;
- provide whole of government case management services to injured employees and their agencies;
- develop and implement ACTPS capacity building programs;
- maintain and monitor whole of government ethics and accountability frameworks; and
- support the Commissioner for Public Administration and the Remuneration Tribunal.

	Total Cost		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output 1.3: Industrial Relations Policy	3,862	4,671	3,821	4,154

Output Description

Provision of advice to the Government concentrating on the relationship between employers and workers in the ACT and the risk arising from workplace activities. This includes industrial relations, workplace safety, dangerous substances regulation, long service leave, public holidays, workers' compensation, the rights of injured workers, the rights of contractors to be paid and the costs of workers' compensation to business.

Industrial Relations Policy will:

- advise the Government on the national workplace safety agenda and continue to participate in the implementation of harmonised workplace safety laws;
- advise the Government on the regulation of dangerous substances and make changes to related laws where agreed by the Government;
- advise the Government on national industrial relations matters including the review and amendments to the Fair Work Act 2009, as well as local industrial relations matters including portable long service leave, public holidays, and workers' compensation;
- advise the Government on the performance of the ACT Workers' Compensation Scheme and of issues arising within the scheme;
- continue to make changes to the ACT Workers' Compensation Scheme where agreed by the Government;

Output Classes cont.

- advise the Government in relation to the National Workplace Relations System;
- contribute, where relevant, to consultation with the Commonwealth, States and the Northern Territory, in relation to the National Workplace Relations System in accordance with the terms of the Inter-Governmental Agreement on a National Workplace Relations System; and
- coordinate the Territory's consultative bodies for workers' compensation and work safety.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.4: Coordinated Communications and Community Engagement	21,323	8,292	21,091	8,071

Output Description

Provision of communications support, Centenary of Canberra management, protocol services and executive support to the ACT Government and community.

Coordinated Communications and Community Engagement will:

- provide information and protocol services to the Chief Minister;
- provide corporate support to the ACT Executive and its staff;
- manage the delivery of the Centenary of Canberra programs;
- provide whole of government advice and assistance on community engagement policies and practices; and
- provide whole of government communications advice and support, including for emergency response requirements.

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 2:				
Financial and Economic Management²	22,428	39,515	19,757	34,148
Output 2.1: Economic Management	6,957	9,061	5,401	6,926

Notes:

1. Total cost includes depreciation and amortisation of \$1.028 million in 2013-14.
2. This output was previously Output Class 1 Financial and Economic Management in the former Treasury Directorate. Its functions were transferred to the Chief Minister and Treasury Directorate following the November 2012 Administrative Arrangements.

Output Classes cont.

Output Description

Provision of a range of services including economic policy advice, regulatory reforms advice, federal financial relations, insurance policy advice and oversight of the Territory's investments and debt.

Economic Management will:

- monitor and advise on the state of the ACT economy;
- coordinate ACT Government involvement with the Commonwealth Grants Commission (CGC) and implementation of the GST Distribution Review recommendations;
- participate in the COAG's Business Advisory Form taskforce and implementation of the Seamless National Economy regulatory and competition reform program; and
- progress reforms to the ACT compulsory third party insurance scheme with the aim of facilitating the entry of additional insurers into the market.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 2.2: Financial Management¹	15,471	30,454	14,356	27,222

Note:

1. This output was previously Output Class 1 Financial and Economic Management in the former Treasury Directorate. Its functions were transferred to the Chief Minister and Treasury Directorate following the Administrative Arrangements (No.2) of 10 November 2012.

Output Description

Provision of analysis, monitoring and reporting on major projects, the financial performance of agencies and the Territory's budget, to assist the Government to achieve its policy objectives.

Financial Management will:

- manage the preparation and presentation of the Government's annual budget, Budget Review and annual financial statements;
- provide quarterly whole of government consolidated management reports;
- report to external agencies including the Australian Loan Council, the Australian Bureau of Statistics and the CGC; and
- review government programs and functions.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Government Strategy			
Output 1.1: Government Policy and Strategy			
a. Whole of government policy and project initiatives ¹	4	6	3
b. Regional partnerships and participation ²	2	2	2
c. Support for COAG and CAF meetings ³	4	6	4
d. Demographic Update ⁴	1	1	1
e. Pre-election preparation ⁵	1	1	n/a
f. Update the ACT's Strategic Plan ⁶	1	1	n/a
g. Government Progress Report ⁷	Jun 2013	Jun 2013	Jun 2014
h. Cabinet and Strategic Board Support ⁸	2	2	2

Notes:

1. This measure incorporates key Government policy and project initiatives to be delivered by the Chief Minister and Treasury Directorate during the year. Scope, delivery and timing of initiatives may vary depending on emerging priorities that impact on resource availability. At this stage, expected projects will involve implementation of service planning. Additional projects will be identified as part of end of financial year planning. The projects will be completed by 30 June 2014.
2. This measure reflects involvement in two key regional partnerships – implementation of initiatives under a memorandum of understanding with the NSW Government on regional co-operation (1 project) and involvement with regional councils through the South East Region Organisation of Councils (1 project).
3. This measure covers briefing and support to the Chief Minister for meetings of COAG and CAF. This measure is counted as complete on delivery of the briefing packages to the Chief Minister.
4. This measure relates to a project updating ACT population projections based on 2011 census.
5. Discontinued measure – this service is provided only in ACT election years.
6. Discontinued measure.
7. This measure relates to a Government Progress Report on longer term strategic policy.
8. This measure covers the annual cycle of secretariat support to Cabinet and to the Strategic Board.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.2: Public Sector Management			
a. Publish ACTPS Report ¹	Sep 2012	Sep 2012	n/a
b. Conduct the annual whole-of-government Graduate Program ²	1	1	1
c. Conduct a review of the <i>Public Sector Management Act 1994</i> ³	Dec 2012	Not achieved	n/a
d. Report on the implementation of the ACTPS Respect, Equity and Diversity Framework ⁴	Sep 2012	Sep 2012	n/a
e. Prepare a Government response to the ACT Classification Review ⁵	Dec 2012	Dec 2012	n/a
f. Conduct of Enterprise Agreement negotiations ⁶	1	1	1
g. Continue to implement the ACTPS workers' compensation and work safety improvement plan ⁷	Jun 2013	Jun 2013	Jun 2014
h. Publish a State of the Service Report ⁸	n/a	n/a	Sep 2013
i. Update recruitment guidelines ⁹	n/a	n/a	Sep 2013
j. Review ACTPS Respect, Equity and Diversity Framework ¹⁰	n/a	n/a	Apr 2014
k. Implement agreed recommendations of the ACT Classification Review ¹¹	n/a	n/a	Jun 2014

Notes:

1. Discontinued measure. This measure covered the publication of the annual ACTPS Workforce Profile Report.
2. This measure covers implementation of the ACTPS whole of government Graduate Program, including the 2013 graduate intake, recruitment, selection and commencement of the 2014 intake, and planning for the 2015 intake. The measure will be considered complete when the activities under the Program are undertaken.
3. Discontinued measure. This measure covered the conduct of a review of the *Public Sector Management Act 1994*, as recommended in the Hawke Review of the ACTPS. This measure will not be completed in 2012-13 due to changed priorities.

Accountability Indicators cont.

4. Discontinued measure. This measure covered reporting on implementation of the ACTPS Respect, Equity and Diversity Framework launched in December 2010. Delays in data gathering and verification in 2011-12 delayed report finalisation. The measure was considered complete when the report was provided to Government.
5. Discontinued measure. This measure covers finalising the Government response to the recommendations of the ACT Classification Review.
6. This measure covers the Directorate's role in leading negotiations for the next Template Enterprise Agreement. This measure will be considered complete when the draft template is presented to the Chief Minister for consideration.
7. This measure covers ongoing implementation of the ACTPS workers' compensation improvement plan, including the implementation of the capability strengthening framework, new reporting tools and early intervention strategies.
8. New measure. The State of the Service Report will incorporate the ACT Public Sector Workforce Profile Report (referred to in 1.2a) and the report on the implementation of the ACTPS Respect, Equity and Diversity Framework (referred to in 1.2d).
9. New measure. Covers the republication of the ACTPS Recruitment Guide, as agreed by the Government in response to the Auditor-General's report on recruitment in the ACTPS.
10. New measure. This measure covers the review of the Respect, Equity and Diversity Framework after 3 years of operation.
11. New measure. This measure covers incorporating appropriate recommendations of the ACT Classification Review into the employment framework.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.3: Industrial Relations Policy			
a. Provide advice to Government on developments in the national workplace safety agenda ¹	4	3	4
b. Represent the ACT on Safe Work Australia and its various sub-committees and working groups, and coordinate input to, and activities arising from, the national initiatives to harmonise and implement work health and safety laws and improve workers' compensation arrangements ²	10	10	10
c. Conduct an actuarial review of the ACT Workers' Compensation Scheme ³	May 2013	Apr 2013	May 2014
d. In accordance with Government directions, make changes to the <i>Workers' Compensation Act 1951</i> ⁴	Jun 2013	Jun 2013	Jun 2014
e. Provide advice to the Government regarding issues arising from the National Workplace Relations System ⁵	4	3	4
f. Represent the ACT on national industrial relations fora and coordinate input to, and activities arising from, the National Workplace Relations System ⁶	4	5	4
g. Maintain consultative fora within the ACT on workplace safety and on workers' compensation ⁷	4	4	4
h. Provide policy and legislative advice to the Government on issues affecting ACT workers ⁸	4	6	3
i. Provide policy and legislative advice to the Government on issues relating to dangerous substances, including chemical, explosives and asbestos regulation ⁹	3	4	3
j. Implement the recommendations of the <i>Getting Home Safely Report</i> ¹⁰	n/a	n/a	6

Notes:

1. This measure covers the preparation of briefing papers to the Government on significant national developments in workplace safety, including those requiring amendments to ACT legislation. This measure is counted as complete when submissions are lodged with the Government. The scope, delivery and timing of these submissions will depend on the nature of emerging priorities during the year that impact on resources and scheduled projects.
2. This measure covers preparation for, and attendance at, meetings of Safe Work Australia, meetings of the Strategic Issues Group, and meetings of various technical advisory groups established to harmonise work safety legislation and improve workers' compensation arrangements. This measure is considered complete with attendance at meetings.
3. This measure covers review of the performance of the ACT Workers' Compensation Scheme and consideration of the broader implications of these findings. The measure is considered complete on receipt of the actuarial analysis and reporting to the Minister for Workplace Safety and Industrial Relations.

Accountability Indicators cont.

4. This measure covers the development of amendments to the *Workers' Compensation Act 1951*, which are intended to improve the overall efficiency and effectiveness of the Workers' Compensation Scheme. The measure is considered complete when the submission to the Government proposing amendments is finalised following external consultation.
5. This measure covers the provision of advice to the Government on the progress of any amendments to the *Fair Work Act 2009*, and any other issues arising in relation to the national workplace relation laws. The measure is considered complete on provision of briefs and other advice to the Government on progress. The subject, number and timing of the briefings will depend on the nature of emerging priorities during the year that impact on resources.
6. This measure covers the ACT's participation and involvement in the various federally sponsored fora on the administration of the *Fair Work Act 2009*. The scope, delivery and timing of these submissions will depend on the nature of emerging priorities during the year that impact on resources and scheduled projects.
7. This measure covers the secretariat role of Work Safety Policy Section to the ACT Work Safety Council, supporting four meetings of the Council. The measure is considered complete when Council meetings are held and minutes agreed.
8. This measure covers advice on local industrial relations matters including portable long service leave, public holidays, daylight saving and workers' compensation. During 2012-13, additional advices were provided on Public Holidays and the Long Service Leave Levy.
9. This measure covers advice on the *Dangerous Substances Act 2004*, including chemical explosives and asbestos regulation.
10. New measure. This measure covers the preparation of advice to the Government on the implementation of the recommendations stemming from the *Getting Home Safely* Report, including preparation of papers and attendance at steering committee meetings and briefings for Government. This measure is considered counted as complete when minutes of meetings are accepted and submissions lodged with the Government.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.4: Coordinated Communications and Community Engagement			
a. Deliver annual city-wide whole of government newsletter ¹	Mar 2013	Mar 2013	n/a
b. Quarterly reporting to Government on Centenary of Canberra progress ²	4	4	2
c. Average number of visits per month to the <i>Time to Talk Canberra</i> website ³	2,200	2,680	2,200
d. Deliver two city-wide whole of government newsletters ⁴	n/a	n/a	Sep 2013 Mar 2014

Notes:

1. Discontinued Measure. This measure covers the production and distribution of the annual *Our City, Our Community* newsletter providing information to ACT residents on the activities of the Government over the past twelve months, and outlining upcoming programs, initiatives and events.
2. This measure covers the provision of information updates to Government on the Centenary of Canberra program during 2013.
3. This measure covers visits to the *Time to Talk Canberra* website. The estimated outcome for 2012-13 was determined by analysis of the total number of visits to the site to estimate unique visits.
4. New Measure. This measure covers the production and distribution of two *Our City, Our Community* newsletters providing information to ACT residents on the activities of the Government, and outlining upcoming programs, initiatives and events.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 2: Financial and Economic Management¹			
Output 2.1: Economic Management			
a. Briefings on the ACT economy ²	115	71	115
b. Submission to CGC Annual Update	1	1	1
c. Submission to credit rating agency ³	1	1	1

Notes:

1. This output was previously Output Class 1 Financial and Economic Management in the former Treasury Directorate. Its functions were transferred to the Chief Minister and Treasury Directorate following the Administrative Arrangements (No.2) of 10 November 2012.
2. The 2012-13 target and estimated outcome covers the period from 10 November 2012 to 30 June 2013. The achievement of this measure for the period 1 July to 9 November 2012 is reported under the Treasury Directorate in the Discontinued Agencies section of this Budget Paper.
3. The credit rating agency submission is a day-long meeting with the agency, which includes a presentation.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 2.2: Financial Management¹			
a. Budget presented in accordance with legislative timeframes ²	1	1	1
b. Budget Review presented in accordance with legislative timeframes ³	1	1	1
c. Annual Financial Statements for the Territory provided in accordance with legislative timeframes ⁴	n/a	n/a	1
d. Quarterly Consolidated Financial Statements presented in accordance with legislative timeframes ⁵	4	3	4
e. Policy/service area reviews ⁶	1	1	6

Notes:

1. This output was previously Output Class 1 Financial and Economic Management in the former Treasury Directorate. Its functions were transferred to the Chief Minister and Treasury Directorate following the Administrative Arrangements (No.2) of 10 November 2012.
2. The Territory Budget presented to the Legislative Assembly in accordance with the timing prescribed in section 5 of the *Financial Management Act 1996* (FMA).
3. The Budget Review for the Territory presented to the Legislative Assembly in accordance with the timing prescribed in section 20A of the FMA.
4. The Annual Financial Statements for the Territory to be provided to the Auditor-General in accordance with the timing prescribed in section 24 of the FMA. The achievement of this measure for 2012-13 is reported under the Treasury Directorate in the Discontinued Agencies section of this Budget Paper.
5. The Quarterly Consolidated Financial Statements to be presented to the Legislative Assembly in accordance with the timing prescribed in section 26 of the FMA.
6. This measure covers the Expenditure Review Committee's key reviews. The scope, delivery and timing of the scheduled reviews may vary depending on emerging priorities during the year that impact on resources and scheduled projects. In 2013-14, these will be the Review of Human Resources and Financial Services, and the Review of Government Schools. It will also include operational reviews of ACTION, Emergency Services Agency, Corrections and Parks and Conservation Services.

Changes to Appropriation

Changes to Appropriation - Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	36,919	24,083	20,149	20,020	20,020
2nd Appropriation					
Restructure Fund	2,098	-	-	-	-
Strategic Asset Management Program	1,411	-	-	-	-
Accelerated Land Development	963	-	-	-	-
Whole of Government Gateway	240	-	-	-	-
Seamless National Economy NP	32	-	-	-	-
Project Advice	11	-	-	-	-
FMA Section 16B Rollovers from 2011-12					
Centenary of Canberra – ACT Celebratory Program	2,682	-	-	-	-
Community Centenary Initiatives Fund	82	-	-	-	-
ACTGov 2.0 – Exploring Opportunities for Electronic Service Delivery (Scoping)	75	-	-	-	-
A Healthy Future – Preventative Health Program	65	-	-	-	-
Community Initiatives Fund	14	-	-	-	-
2013-14 Budget Policy Adjustments					
Centenary Chair for Cancer Research	-	500	500	500	-
Directorate Operational Reviews	-	1,300	400	-	-
Study Canberra	-	205	718	664	504
General Savings	-	(950)	-	-	(192)
Workers' Compensation and Work Health and Safety Regulatory Administration	-	840	1,107	1,388	1,559
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(74)	(75)	(77)	172
Revised Superannuation Parameters	-	333	368	109	83
Revised Superannuation Guarantee Rate	-	3	6	12	18
Treasurer's Advance – ICRC Secondary Water Use Investigation	722	-	-	-	-
National Injury Insurance Scheme	-	320	324	-	-
Investment Logic Mapping and Other Reviews	-	240	240	-	-
New Court Facilities (Design and PPP Scoping)	-	750	-	-	-
Transfer – Local Government Memberships from TAMS	34	115	118	121	124
Transfer – Mobile Canberra Applications to Capital Injection	(30)	-	-	-	-
Transfer – Carbon Neutral Government Funding to ESDD	-	(4)	-	-	-
Transfer – Injury Management and Safety Unit from SSC	634	814	-	-	-
Transfer – Treasury Functions from TD	22,907	22,176	17,623	17,894	18,264
Transfer – Taxation Management Framework to CWD	-	(8)	(8)	(9)	(9)
Revised Funding Profile – Restructure Fund	(4,563)	4,563	-	-	-
Revised Funding Profile – Project Advice	(300)	300	-	-	-
Revised Funding Profile – Seamless National Economy NP	(1,803)	1,803	-	-	-
Revised Funding Profile – Strategic Asset Management Program	(1,795)	1,795	-	-	-
Revised Funding Profile – Centenary of Canberra – ACT Celebratory Program	(572)	572	-	-	-
Commonwealth Grants – Liveable Cities	(143)	157	-	-	-
Cessation – ACT Ombudsman – Integrity Package	-	-	-	-	(104)
2013-14 Budget	59,683	59,833	41,470	40,622	40,439

Changes to Appropriation cont.

Changes to Appropriation - Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Capital Injections					
2012-13 Budget	2,946	0	0	0	0
FMA Section 16B Rollovers from 2011-12					
AIMS Replacement	216	-	-	-	-
Injury Prevention and Management Information System	94	-	-	-	-
2013-14 Budget Policy Adjustments					
Mobile Canberra Applications	-	40	-	-	-
Loan – Exhibition Park Corporation	-	1,050	-	-	-
2013-14 Budget Technical Adjustments					
Transfer – CHC Loan Appropriation from TD	3,838	-	-	-	-
Transfer – Mobile Canberra Applications from Government Payment for Outputs	30	-	-	-	-
Revised Funding Profile – AIMS Replacement	(1,385)	1,385	-	-	-
Revised Funding Profile – Injury Prevention and Management Information System	(176)	176	-	-	-
2013-14 Budget	5,563	2,651	0	0	0

Chief Minister and Treasury Directorate Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
36,919	Government Payment for Outputs	59,683	59,833	..	41,470	40,622	40,439
467	User Charges - ACT Government	2,435	4,097	68	4,143	4,187	4,237
0	Interest	2,463	3,532	43	3,485	3,411	3,324
0	Other Revenue	26	44	69	38	26	26
396	Resources Received Free of Charge	900	1,106	23	1,134	1,144	1,155
37,782	Total Revenue	65,507	68,612	5	50,270	49,390	49,181
Gains							
0	Other Gains	0	5,341	#	0	0	0
0	Total Gains	0	5,341	#	0	0	0
37,782	Total Income	65,507	73,953	13	50,270	49,390	49,181
Expenses							
12,365	Employee Expenses	19,265	23,640	23	22,088	21,892	22,194
2,499	Superannuation Expenses	4,056	4,753	17	4,269	3,883	3,798
22,259	Supplies and Services	29,710	22,507	-24	16,916	16,714	16,961
361	Depreciation and Amortisation	29	1,412	#	2,554	2,554	1,560
2	Borrowing Costs	2,465	3,534	43	3,487	3,413	3,326
384	Grants and Purchased Services	9,796	14,383	47	3,699	3,671	3,107
396	Other Expenses	0	0	-	0	0	0
38,266	Total Ordinary Expenses	65,321	70,229	8	53,013	52,127	50,946
-484	Operating Result	186	3,724	#	-2,743	-2,737	-1,765
-484	Total Comprehensive Income	186	3,724	#	-2,743	-2,737	-1,765

Chief Minister and Treasury Directorate Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
1,772	Cash and Cash Equivalents	3,225	3,245	1	3,253	3,253	3,253
1,048	Receivables	2,859	2,895	1	2,945	3,066	3,155
45	Investments	0	0	-	0	0	0
0	Other Current Assets	42	42	-	42	42	42
2,865	Total Current Assets	6,126	6,182	1	6,240	6,361	6,450
Non Current Assets							
0	Receivables	90,665	90,562	..	89,361	88,032	86,539
169	Property, Plant and Equipment	420	339	-19	243	163	102
3,118	Intangibles	450	7,546	#	5,088	2,630	1,131
0	Capital Works in Progress	1,469	0	-100	0	0	0
3,287	Total Non Current Assets	93,004	98,447	6	94,692	90,825	87,772
6,152	TOTAL ASSETS	99,130	104,629	6	100,932	97,186	94,222
Current Liabilities							
359	Payables	1,485	1,450	-2	1,412	1,373	1,348
0	Interest-Bearing Liabilities	1,105	1,179	7	1,254	1,386	1,493
24	Finance Leases	50	34	-32	50	34	50
4,617	Employee Benefits	8,500	8,723	3	8,935	9,149	9,364
5,000	Total Current Liabilities	11,140	11,386	2	11,651	11,942	12,255
Non Current Liabilities							
0	Interest-Bearing Liabilities	90,665	90,562	..	89,361	88,032	86,539
0	Finance Leases	46	70	52	46	70	46
386	Employee Benefits	641	648	1	654	659	664
0	Other Non-Current Provisions	134	134	-	134	134	134
386	Total Non Current Liabilities	91,486	91,414	..	90,195	88,895	87,383
5,386	TOTAL LIABILITIES	102,626	102,800	..	101,846	100,837	99,638
766	NET ASSETS	-3,496	1,829	152	-914	-3,651	-5,416
REPRESENTED BY FUNDS EMPLOYED							
766	Accumulated Funds	-3,496	1,829	152	-914	-3,651	-5,416
766	TOTAL FUNDS EMPLOYED	-3,496	1,829	152	-914	-3,651	-5,416

Chief Minister and Treasury Directorate
Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
-1,332	Opening Accumulated Funds	-1,869	-3,496	-87	1,829	-914	-3,651
-1,332	Balance at the Start of the Reporting Period	-1,869	-3,496	-87	1,829	-914	-3,651
Comprehensive Income							
-484	Operating Result for the Period	186	3,724	#	-2,743	-2,737	-1,765
-484	Total Comprehensive Income	186	3,724	#	-2,743	-2,737	-1,765
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
2,946	Capital Injections	1,725	1,601	-7	0	0	0
-364	Inc/Dec in Net Assets due to Admin Restructure	-3,538	0	100	0	0	0
2,582	Total Transactions Involving Owners Affecting Accumulated Funds	-1,813	1,601	188	0	0	0
Closing Equity							
766	Closing Accumulated Funds	-3,496	1,829	152	-914	-3,651	-5,416
766	Balance at the End of the Reporting Period	-3,496	1,829	152	-914	-3,651	-5,416

Chief Minister and Treasury Directorate Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
36,919	Cash from Government for Outputs	59,683	59,833	..	41,470	40,622	40,439
467	User Charges	2,435	4,097	68	4,143	4,187	4,237
0	Interest Received	2,480	3,524	42	3,450	3,375	3,333
4,847	Other Receipts	5,113	5,894	15	5,866	5,860	5,869
42,233	Operating Receipts	69,711	73,348	5	54,929	54,044	53,878
	Payments						
12,203	Related to Employees	19,615	23,389	19	21,851	21,656	21,955
2,499	Related to Superannuation	4,073	4,732	16	4,248	3,862	3,777
22,389	Related to Supplies and Services	29,140	21,360	-27	15,759	15,565	15,784
2	Borrowing Costs	2,482	3,526	42	3,452	3,377	3,335
384	Grants and Purchased Services	9,796	14,383	47	3,699	3,671	3,107
4,847	Other	5,040	5,929	18	5,904	5,904	5,912
42,324	Operating Payments	70,146	73,319	5	54,913	54,035	53,870
-91	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-435	29	107	16	9	8
CASH FLOWS FROM INVESTING ACTIVITIES							
	Receipts						
0	Proceeds from Sale of Property, Plant and Equipment	0	19	#	0	19	0
0	Repayment of Home Loan Principal	494	1,105	124	1,179	1,254	1,254
0	Investing Receipts	494	1,124	128	1,179	1,273	1,254
	Payments						
2,946	Purchase of Land and Intangibles	1,725	1,601	-7	0	0	0
0	Issue of Loan	3,838	1,050	-73	0	0	0
2,946	Investing Payments	5,563	2,651	-52	0	0	0
-2,946	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-5,069	-1,527	70	1,179	1,273	1,254

**Chief Minister and Treasury Directorate
Cash Flow Statement cont.**

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM FINANCING ACTIVITIES							
	Receipts						
2,946	Capital Injections from Government	5,563	2,651	-52	0	0	0
0	Receipt of Transferred Cash Balances	1,159	0	-100	0	0	0
2,946	Financing Receipts	6,722	2,651	-61	0	0	0
	Payments						
0	Repayment of Borrowings	494	1,105	124	1,179	1,254	1,254
8	Repayment of Finance Leases	8	28	250	8	28	8
364	Payment of Transferred Cash Balances	364	0	-100	0	0	0
372	Financing Payments	866	1,133	31	1,187	1,282	1,262
2,574	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	5,856	1,518	-74	-1,187	-1,282	-1,262
-463	NET INCREASE / (DECREASE) IN CASH HELD	352	20	-94	8	0	0
2,235	CASH AT THE BEGINNING OF REPORTING PERIOD	2,873	3,225	12	3,245	3,253	3,253
1,772	CASH AT THE END OF REPORTING PERIOD	3,225	3,245	1	3,253	3,253	3,253

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs: the increase of \$22.764 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former Treasury Directorate (TD) (\$22.907 million) and the Injury Management and Safety (IMS) unit from the Shared Services Centre (SSC) (\$0.634 million) following the Administrative Arrangements of 9 November 2012 (the AAs), receipt of a Treasurer's Advance for the Independent Competition and Regulatory Commission (ICRC) Secondary Water Use Investigation (\$0.722 million), the rollover of appropriation from 2011-12 (\$2.918 million), and 2nd Appropriation funding representing the rollover of 2011-12 appropriation from the former TD to CMTD in 2012-13 (\$4.755 million), partially offset by the rollover of funding to 2013-14 (\$9.183 million).
- user charges – ACT Government:
 - the increase of \$1.968 million in the 2012-13 estimated outcome from the original budget is due to the transfer of the IMS unit from SSC; and
 - the increase of \$1.662 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the full year impact of the transfer of the IMS unit from SSC (\$1.382 million).
- interest:
 - the increase of \$2.463 million in the 2012-13 estimated outcome from the original budget is mainly due to the full year impact of the transfer of functions from the former TD, and mainly represents interest income associated with the University of Canberra (UC) and Community Housing Canberra (CHC) loans; and
 - the increase of \$1.069 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of functions from the former TD, and mainly represents interest income associated with the UC and CHC loans. It also includes an increase in interest associated with a new loan to Exhibition Park Corporation (EPC).
- resources received free of charge: the increase of \$0.504 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former TD.
- other gains: the increase of \$5.341 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of Whole of Government Banking and Oracle E-Business Suite projects from the Commerce and Works Directorate (CWD).
- employee expenses:
 - the increase of \$6.9 million in the 2012-13 estimated outcome from the original budget is due mainly to the transfers of functions from the former TD (\$4.850 million) and the IMS unit from SSC (\$1.949 million); and

- the increase of \$4.375 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to new initiatives (\$0.167 million) and the full year impact of the transfer of functions from the former TD (\$3.618 million) and the IMS unit from SSC (\$1.222 million), partially offset by lower employee expenses associated with the completion of Centenary of Canberra – ACT Celebratory Program (Centenary Program) activities.
- superannuation expenses:
 - the increase of \$1.557 million in the 2012-13 estimated outcome from the original budget is mainly due the transfer of functions from the former TD (\$1.279 million) and the IMS unit from SSC (\$0.262 million); and
 - the increase of \$0.697 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to a re-profiling of superannuation expenses, and the full year impact of the transfer of functions from the former TD (\$0.143 million) and the IMS unit from SSC (\$0.117 million).
- supplies and services:
 - the increase of \$7.451 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former TD (\$6.159 million) and the IMS unit from SSC (\$0.428 million), the rollover of appropriation from 2011-12 (\$2.904 million), and 2nd Appropriation funding (\$1.456 million), partially offset by the rollover of 2012-13 funding to 2013-14 (\$2.817 million); and
 - the decrease of \$7.203 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to a decrease in Centenary Program activities, removal of the impact of the rollover of appropriation from 2011-12 (\$2.904 million) and the 2nd Appropriation funding (\$1.456 million) and general savings (\$0.950 million). This is partially offset by the rollover of funding to 2013-14 (\$5.634 million), new initiatives (\$2.159 million) and the full year impact of the transfer of functions from the former TD and the IMS unit from SSC.
- depreciation and amortisation: the increase of \$1.383 million in the 2013-14 Budget from the 2012-13 estimated outcome is due mainly to transfer of assets from the former TD.
- borrowing costs:
 - the increase of \$2.463 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former TD, and mainly represents interest on the UC and CHC loans; and
 - the increase of \$1.069 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to interest owed to the TBA on the UC and CHC loans and a new loan to EPC.

- grants and purchased services:
 - the increase of \$9.412 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former TD (\$10.863 million), a Treasurer's Advance received for the ICRC Secondary Water Use Investigation (\$0.722 million), and the 2nd Appropriation funding (\$3.093 million), partially offset by the rollover of funding to 2013-14 (\$6.366 million); and
 - the increase of \$4.587 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to new initiatives (\$0.5 million) and the rollover of funding to 2013-14 (\$12.732 million), partially offset by the removal of the impact of the rollover of appropriation from 2011-12 (\$3.903 million) and the one-off Treasurer's Advance provided in 2012-13, and a reduction of funding available for programs including the Restructure Fund and the Strategic Asset Management Program.

Balance Sheet

- cash and cash equivalents: the increase of \$1.453 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former TD.
- current and non current receivables: the increase of \$92.476 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former TD, and mainly represents interest associated with the UC and CHC loans.
- intangibles:
 - the decrease of \$2.668 million in the 2012-13 estimated outcome from the original budget is mainly due to the rollover of funding to 2013-14 and a reallocation of assets to capital works in progress to reflect later completion dates for existing capital works projects; and
 - the increase of \$7.096 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of completed projects from CWD, the impact of the rollover of capital funding to 2013-14 and the associated one-off impact of the asset reallocation from capital works in progress following completion of capital works projects. This is partially offset by increased depreciation resulting from the scheduled completion of capital projects during 2013-14.
- capital works in progress: the variations of \$1.469 million are as noted for intangible assets above excluding the impact of the transfer of completed projects from CWD.
- payables: the increase of \$1.126 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former TD.
- current and non current interest-bearing liabilities: the increase of \$91.770 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former TD associated with the interest liability to the TBA for the UC and CHC loans.

- current and non current employee benefits: the increase of \$4.138 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former TD (\$3.723 million) and the IMS unit from SSC (\$0.503 million)

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

**Chief Minister and Treasury Directorate
Statement of Income and Expenses on Behalf of the Territory**

2012-13 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income						
Revenue						
0 Taxes, Fees and Fines	0	1,871	#	3,155	4,500	6,861
0 Grants from the Commonwealth	997,046	1,514,003	52	1,612,989	1,629,410	1,703,064
0 Dividend Revenue	197,292	192,133	-3	195,542	267,720	253,095
0 Total Revenue	1,194,338	1,708,007	43	1,811,686	1,901,630	1,963,020
0 Total Income	1,194,338	1,708,007	43	1,811,686	1,901,630	1,963,020
Expenses						
0 Supplies and Services	7,806	11,596	49	11,905	12,115	9,922
0 Transfer Expenses	1,186,532	1,696,411	43	1,799,781	1,889,515	1,953,098
0 Total Ordinary Expenses	1,194,338	1,708,007	43	1,811,686	1,901,630	1,963,020
0 Operating Result	0	0	-	0	0	0
0 Total Comprehensive Income	0	0	-	0	0	0

**Chief Minister and Treasury Directorate
Statement of Assets and Liabilities on Behalf of the Territory**

Budget as at 30/6/13 \$'000	Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets						
0 Receivables	49,519	59,650	20	32,179	41,184	40,460
0 Total Current Assets	49,519	59,650	20	32,179	41,184	40,460
0 TOTAL ASSETS	49,519	59,650	20	32,179	41,184	40,460
Current Liabilities						
0 Payables	49,519	59,650	20	32,179	41,184	40,460
0 Total Current Liabilities	49,519	59,650	20	32,179	41,184	40,460
0 TOTAL LIABILITIES	49,519	59,650	20	32,179	41,184	40,460
0 NET ASSETS	0	0	-	0	0	0
REPRESENTED BY FUNDS EMPLOYED						
0 TOTAL FUNDS EMPLOYED	0	0	-	0	0	0

Chief Minister and Treasury Directorate
Statement of Changes in Equity on Behalf of the Territory

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
0	Total Movement in Reserves	0	0	-	0	0	0
0	Balance at the End of the Reporting Period	0	0	-	0	0	0

Chief Minister and Treasury Directorate
Statement of Cash Flows on Behalf of the Territory

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
0	Taxes, Fees and Fines	0	1,871	#	3,155	4,500	6,861
0	Grants Received from the Commonwealth	989,240	1,502,407	52	1,601,084	1,617,295	1,693,142
0	Dividends	210,121	182,002	-13	223,013	258,715	253,819
0	Operating Receipts	1,199,361	1,686,280	41	1,827,252	1,880,510	1,953,822
Payments							
0	Territory Receipts to Government	1,199,361	1,686,280	41	1,827,252	1,880,510	1,953,822
0	Operating Payments	1,199,361	1,686,280	41	1,827,252	1,880,510	1,953,822
0	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	0	0	-	0	0	0
0	CASH AT THE BEGINNING OF REPORTING PERIOD	0	0	-	0	0	0
0	CASH AT THE END OF REPORTING PERIOD	0	0	-	0	0	0

Notes to the Budget Statements

The CMTD Territorial financial statements include grants received from the Commonwealth under the framework for the Federal Financial Relations implemented by COAG on 1 January 2009. The principal impact of the framework is the amalgamation of many grant payments previously made to ACT Government Agencies, into one monthly payment from the Commonwealth Treasury to the former ACT Treasury's Territorial Account. A detailed explanation of the grants is provided in Budget Paper 3.

The CMTD Territorial financial statements also include dividend revenue collected from other ACT Government Agencies, and from 2013-14, the collection of a new regulatory levy on workers' compensation insurers to offset the cost of administering workers' compensation laws.

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- taxes, fees and fines: the increase of \$1.871 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to a new regulatory levy on workers' compensation insurers to offset the cost of administering workers' compensation laws.
- grants from the Commonwealth:
 - the increase of \$997.046 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former TD (\$923.152 million), an increase in National Healthcare Reform Payments (\$61.049 million) and Finance Assistance Grants brought forward from 2013-14 to 2012-13 (\$24.666 million); and
 - the increase of \$516.957 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the full year impact of the transfer of functions from the former TD (\$578.802 million) and an increase in GST revenue (\$15.7 million), partially offset by a removal of the one-off impact of the increase in National Healthcare Reform Payments (\$61.049 million) and the impact of Finance Assistance Grants brought forward from 2013-14 to 2012-13 (\$49.332 million).
- dividend revenue:
 - the increase of \$197.292 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former TD (\$172.250 million), and represents dividend revenue expected from ACT Government agencies. Dividend revenue estimates have also been updated following the transfer, and include an increase to the dividend from the Land Development Agency (LDA) (\$23.883 million); and
 - the decrease of \$5.159 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to a decrease in the dividend revenue estimate for the LDA (\$16.958 million), offset by an increase for ACTEW dividends (\$11.366 million).

- supplies and services:
 - the increase of \$7.806 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former TD, and reflects payment for GST Administration Expenses to the Commonwealth; and
 - the increase of \$3.790 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the full year impact of the transfer of functions from the former TD.
- transfer expenses:
 - the increase of \$1.187 billion in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former TD, and represents the transfer of revenue received from fees, Commonwealth grants and dividends to the Territory Banking Account (TBA); and
 - the increase of \$509.879 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the full year impact of the transfer of functions from the former TD, and updated estimates for the transfer of revenue received from fees, Commonwealth grants and dividends to the TBA.

Statement of Assets and Liabilities on Behalf of the Territory

- receivables:
 - the increase of \$49.519 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former TD (\$20.307 million), and updated estimates for end of year accruals for the receipt of dividend revenue (\$29.212 million), both relating to the timing of dividend payments to the Directorate from Government agencies; and
 - the increase of \$10.131 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to changes to end of year accrual estimates for dividend revenue.
- payables: the variations in payables reflect those for receivables, above, and accrued payments to the TBA.

Statement of Changes in Equity on Behalf of the Territory

There are no variations in the statement of changes in equity on behalf of the Territory.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

Government Strategy Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
36,919	Government Payment for Outputs	39,926	25,685	-36	22,148	22,056	21,561
467	User Charges - ACT Government	2,435	4,097	68	4,143	4,187	4,237
396	Resources Received Free of Charge	396	405	2	415	425	436
37,782	Total Revenue	42,757	30,187	-29	26,706	26,668	26,234
37,782	Total Income	42,757	30,187	-29	26,706	26,668	26,234
Expenses							
12,365	Employee Expenses	14,375	14,136	-2	13,082	13,081	13,262
2,499	Superannuation Expenses	2,792	3,111	11	2,743	2,438	2,382
22,259	Supplies and Services	24,211	11,264	-53	9,174	9,482	9,497
361	Depreciation and Amortisation	29	384	#	707	707	707
2	Borrowing Costs	2	2	-	2	2	2
384	Grants and Purchased Services	1,484	1,817	22	1,839	1,799	1,225
396	Other Expenses	0	0	-	0	0	0
38,266	Total Ordinary Expenses	42,893	30,714	-28	27,547	27,509	27,075
-484	Operating Result	-136	-527	-288	-841	-841	-841

Financial and Economic Management Operating Statement

2012-13 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income						
Revenue						
0 Government Payment for Outputs	19,757	34,148	73	19,322	18,566	18,878
0 Interest	2,463	3,532	43	3,485	3,411	3,324
0 Other Revenue	26	44	69	38	26	26
0 Resources Received Free of Charge	504	701	39	719	719	719
0 Total Revenue	22,750	38,425	69	23,564	22,722	22,947
Gains						
0 Other Gains	0	5,341	#	0	0	0
0 Total Gains	0	5,341	#	0	0	0
0 Total Income	22,750	43,766	92	23,564	22,722	22,947
Expenses						
0 Employee Expenses	4,890	9,504	94	9,006	8,811	8,932
0 Superannuation Expenses	1,264	1,642	30	1,526	1,445	1,416
0 Supplies and Services	5,499	11,243	104	7,742	7,232	7,464
0 Depreciation and Amortisation	0	1,028	#	1,847	1,847	853
0 Borrowing Costs	2,463	3,532	43	3,485	3,411	3,324
0 Grants and Purchased Services	8,312	12,566	51	1,860	1,872	1,882
0 Total Ordinary Expenses	22,428	39,515	76	25,466	24,618	23,871
0 Operating Result	322	4,251	#	-1,902	-1,896	-924

Notes to the Output Class Statements

Significant variations are as follows:

Government Strategy Total Ordinary Expenses

- the increase of \$4.627 million in the 2012-13 estimated outcome from the original budget is mainly due to an increase in Centenary of Canberra – ACT Celebratory Program (Centenary Program) activities; and
- the decrease of \$12.179 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to a decrease in Centenary Program activities as the program comes to a close.

Financial and Economic Management Total Ordinary Expenses

- the increase of \$22.428 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former TD; and
- the increase of \$17.087 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the full year impact of the transfer of functions from the former TD and the rollover of funding for initiatives to 2013-14 (\$8.461 million).

SUPERANNUATION PROVISION ACCOUNT

Purpose

The Superannuation Provision Account (SPA) is established to recognise the investment assets and defined benefit employer superannuation liabilities of the Territory.

The Chief Minister and Treasury Directorate (CMTD), through the financial operations of the SPA, assists the Government to effectively manage the defined benefit employer superannuation liabilities of the Territory. This includes the responsibility for the management of the investment funds set aside to meet those liabilities.

The SPA also recognises the unfunded superannuation liabilities for the superannuation benefits for the Members of the Legislative Assembly.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14:

- managing, monitoring and reviewing, as necessary, the SPA investment portfolio in accordance with established investment policies;
- implementing the operational requirements of the Responsible Investment Policy; and
- procuring required external services including actuarial, investment asset custody, investment management, environmental social and governance research, and investment advice.

Estimated Employment Level

2011-12 Actual Outcome	2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
8 Staffing (FTE) ¹	9	9	9

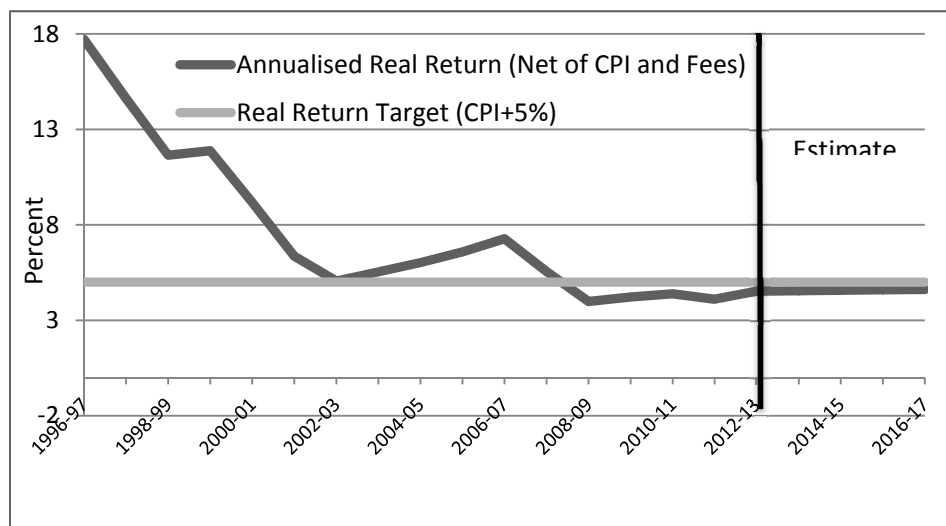
Note:

1. This includes 5 FTE associated with the 'employee superannuation entitlements' project.

Strategic Objectives and Indicators

Strategic Objective 1 Achievement of Investment Return Objective

Strategic Indicator 1: To Achieve a Long-Term Annualised Return of CPI + Five per cent (net of fees)¹

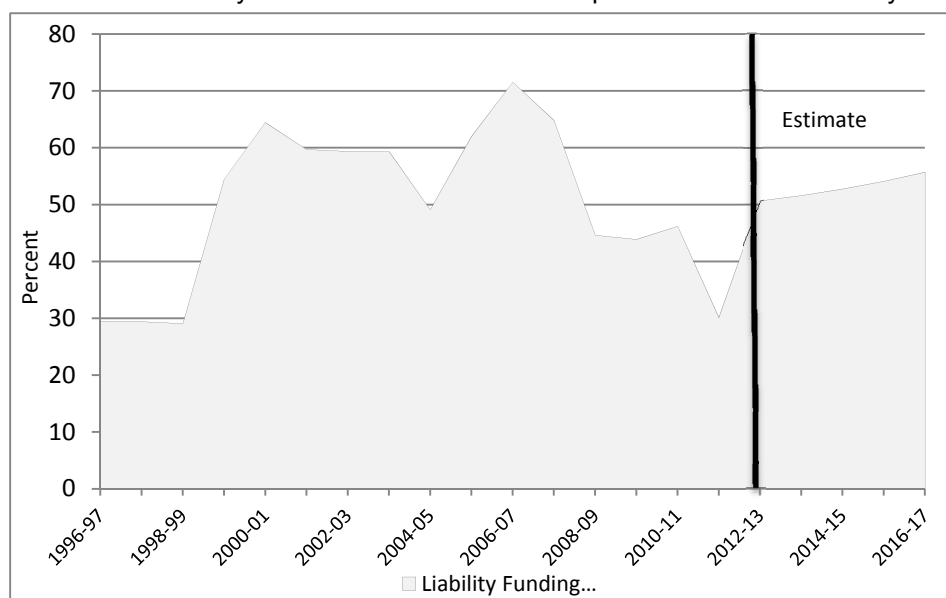


Note:

1. This indicator is the SPA investment portfolio return since the base performance year of 1996-97. The aim is to maintain the annualised portfolio return at or above CPI + 5 per cent (net of fees) over the long term, calculated since the base year. The portfolio return is calculated as the annualised performance of each individual financial year return.

Strategic Objective 2 Funding Defined Benefit Superannuation Liabilities

Strategic Indicator 2: To Fully Fund the Defined Benefit Superannuation Liabilities by 30 June 2030¹



Note:

1. This indicator measures the level of superannuation liability funded by financial investment assets. The objective is to increase the liability funding percentage over time and to reach a 100 per cent liability funding level by 30 June 2030. The liability funding percentage is calculated by comparing the actual end of year valuation of financial investment assets with the actual actuarial valuation of defined benefit superannuation liabilities. The 2012-13 and the forward year liability valuation estimates utilise a discount rate of six per cent.

Output Classes

	Total Cost		Payment for Expenses on Behalf of the Territory	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
EBT Class 1: Superannuation Provision Account	548,748	462,495	N/A	N/A
EBT 1.1: Superannuation Provision Account	548,748	462,495	N/A	N/A

Output Description

This output involves the management of the Territory's defined benefit employer superannuation liabilities and financial investment assets.

The key outputs to be delivered in 2013-14 include:

- managing the investment strategy and reporting on the financial investment assets set aside to meet the CSS/PSS defined benefit employer superannuation liabilities of the Territory;
- undertaking the annual actuarial review of the Territory's CSS/PSS defined benefit employer superannuation liabilities;
- implementing the Responsible Investment Policy, including share voting, prohibited investments, and application of the Principles for Responsible Investment;
- managing the superannuation funding plan and payment of employer benefits to ComSuper;
- preparing annual Member Information Statements for the Members of the Legislative Assembly Superannuation Scheme, with calculation and settlement of benefit determinations as required; and
- managing and reporting on the financial operations of the SPA.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
1.1 Superannuation Provision Account			
a. Difference between the net investment earnings rate and the benchmark is to be ≥ 0 ¹	≥ 0	≥ 0	≥ 0
b. Exposure to directly-owned share investments related to the manufacture of Tobacco, Cluster Munitions and Land Mines ^{2,3}	n/a	n/a	0%
c. The exercising of ownership voting rights for directly-owned shares ^{2,4}	n/a	n/a	>95%
d. Completion of Annual Actuarial Review ^{2,5}	n/a	n/a	1
e. Completion and delivery of Monthly Financial Reporting ^{2,6}	n/a	n/a	11
f. Completion and delivery of unqualified Annual Financial Statements ^{2,7}	n/a	n/a	1
g. Preparation of MLA Member Superannuation Statements ^{2,8}	n/a	n/a	7
h. Annualised long-term return of 5 per cent real ⁹	>5%	4.5%	n/a
i. Liability funding percentage ⁹	54%	51%	n/a

Notes:

- The difference between the actual annual portfolio investment earnings rate and the established performance benchmark is a measure of the relative performance of the Territory's fund managers to the benchmark.
- New indicator to improve performance monitoring.
- The investment portfolio is monitored to ensure that it is not exposed to any prohibited investments, in accordance with the Government's Responsible Investment Policy. For performance measurement purposes, the actual portfolio direct share holdings will be compared with the prevailing prohibited shares list at the end of each month. The exposure measure will be the weighted value of any prohibited share investments on the total value of the share portfolio.
- As required by the Government's Responsible Investment Policy, voting rights in relation to directly-owned shares will be exercised in accordance with the Government's share voting policy. The target is that more than 95 per cent of all eligible voting items in the year will be cast in relation to the total voting items. The measure will be total actual votes cast compared to total eligible voting items.
- An annual actuarial review of the Territory's defined benefit (CSS/PSS) employer superannuation liabilities will be completed and included in the budget estimates.
- Monthly financial reporting involves the preparation of accrual financial statements, without notes, for transmission to Finance and Budget Division, CMTD. The monthly financial reporting will not be counted for the year if the financial statements are not completed and provided to Finance and Budget Division by the eighth business day of the next month.
- Involves the preparation of the previous year's annual financial statements for auditing and inclusion in the CMTD annual report. The objective is to receive an unqualified audit opinion during the year.
- Preparation of annual Member Information Statements for those Members of the Legislative Assembly that have a defined benefit superannuation entitlement in accordance with the *Superannuation (Legislative Assembly Members) Act 1991*. Any individual Member Information Statement for the previous financial year not delivered by end September of the Budget year will not be counted in the result.
- Discontinued indicators replaced with improved performance monitoring indicators.

Changes to Appropriation

Changes to Appropriation – Territorial

	2012-13	2013-14	2014-15	2015-16	2016-17
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	147,649	151,341	155,124	159,001	159,001
2013-14 Budget Policy Adjustments					
Additional Funding to Match Benefit Payment Projection	-	26,875	40,550	54,649	70,804
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	3,976
2013-14 Budget	147,649	178,216	195,674	213,650	233,781

Superannuation Provision Account

Statement of Income and Expenses on Behalf of the Territory

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
35,589	Interest	13,700	18,674	36	21,560	23,134	24,827
66,393	Dividend Revenue	66,037	83,526	26	88,259	95,014	101,801
0	Distribution from Investments with the Territory Banking Account ¹	8,950	4,947	-45	4,281	4,597	4,938
80,248	Other Revenue	257,013	90,984	-65	98,631	105,727	113,835
182,230	Total Revenue	345,700	198,131	-43	212,731	228,472	245,401
182,230	Total Income	345,700	198,131	-43	212,731	228,472	245,401
Expenses							
738	Employee Expenses	756	814	8	835	856	877
439,013	Superannuation Expenses	521,702	453,513	-13	465,428	476,978	487,802
5,568	Supplies and Services	4,985	5,160	4	5,245	5,474	5,682
4,183	Other Expenses	21,305	3,008	-86	3,179	3,405	3,648
449,502	Total Ordinary Expenses	548,748	462,495	-16	474,687	486,713	498,009
-267,272	Operating Result	-203,048	-264,364	-30	-261,956	-258,241	-252,608
Other Comprehensive Income <i>Items that will not be reclassified subsequently to profit or loss</i>							
0	Superannuation Prior Year Actuarial Movement	2,776,338	0	-100	0	0	0
0	Total Other Comprehensive Income	2,776,338	0	-100	0	0	0
-267,272	Total Comprehensive Income	2,573,290	-264,364	-110	-261,956	-258,241	-252,608

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distribution from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Superannuation Provision Account
Statement of Assets and Liabilities on Behalf of the Territory

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
500	Cash and Cash Equivalents	500	500	-	500	500	500
132	Receivables	79	79	-	79	79	79
632	Total Current Assets	579	579	-	579	579	579
Non Current Assets							
2,504,641	Investments	2,577,646	2,766,679	7	2,970,033	3,188,644	3,423,708
2,504,641	Total Non Current Assets	2,577,646	2,766,679	7	2,970,033	3,188,644	3,423,708
2,505,273	TOTAL ASSETS	2,578,225	2,767,258	7	2,970,612	3,189,223	3,424,287
Current Liabilities							
769	Payables	929	929	-	929	929	929
177,429	Employee Benefits	178,396	195,863	10	213,849	233,987	252,157
178,198	Total Current Liabilities	179,325	196,792	10	214,778	234,916	253,086
Non Current Liabilities							
4,922,533	Employee Benefits	4,914,124	5,171,838	5	5,423,488	5,666,552	5,902,273
4,922,533	Total Non Current Liabilities	4,914,124	5,171,838	5	5,423,488	5,666,552	5,902,273
5,100,731	TOTAL LIABILITIES	5,093,449	5,368,630	5	5,638,266	5,901,468	6,155,359
-2,595,458	NET ASSETS	-2,515,224	-2,601,372	-3	-2,667,654	-2,712,245	-2,731,072
REPRESENTED BY FUNDS EMPLOYED							
-2,595,458	Accumulated Funds	-2,515,224	-2,601,372	-3	-2,667,654	-2,712,245	-2,731,072
-2,595,458	TOTAL FUNDS EMPLOYED	-2,515,224	-2,601,372	-3	-2,667,654	-2,712,245	-2,731,072

Superannuation Provision Account

Statement of Changes in Equity on Behalf of the Territory

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
-2,475,835	Opening Accumulated Funds	-5,236,163	-2,515,224	52	-2,601,372	-2,667,654	-2,712,245
-2,475,835	Balance at the Start of the Reporting Period	-5,236,163	-2,515,224	52	-2,601,372	-2,667,654	-2,712,245
Comprehensive Income							
0	Superannuation Prior Year Actuarial Movement	2,776,338	0	-100	0	0	0
-267,272	Operating Result for the Period	-203,048	-264,364	-30	-261,956	-258,241	-252,608
-267,272	Total Comprehensive Income	2,573,290	-264,364	-110	-261,956	-258,241	-252,608
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
147,649	Capital Injections	147,649	178,216	21	195,674	213,650	233,781
147,649	Total Transactions Involving Owners Affecting Accumulated Funds	147,649	178,216	21	195,674	213,650	233,781
Closing Equity							
-2,595,458	Closing Accumulated Funds	-2,515,224	-2,601,372	-3	-2,667,654	-2,712,245	-2,731,072
-2,595,458	Balance at the End of the Reporting Period	-2,515,224	-2,601,372	-3	-2,667,654	-2,712,245	-2,731,072

Superannuation Provision Account

Statement of Cash Flows on Behalf of the Territory

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
35,589	Interest Received	13,701	18,672	36	21,560	23,133	24,826
0	Distribution from Investments with the Territory Banking Account ¹	8,950	4,947	-45	4,281	4,597	4,938
69,546	Other Receipts	68,660	87,830	28	92,804	99,875	107,002
105,135	Operating Receipts	91,311	111,449	22	118,645	127,605	136,766
	Payments						
729	Related to Employees	726	804	11	824	845	866
161,889	Related to Superannuation	147,521	178,341	21	195,804	213,786	233,921
5,568	Related to Supplies and Services	4,985	5,160	4	5,245	5,474	5,682
4,183	Other	4,174	3,008	-28	3,179	3,405	3,648
172,369	Operating Payments	157,406	187,313	19	205,052	223,510	244,117
-67,234	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-66,095	-75,864	-15	-86,407	-95,905	-107,351
CASH FLOWS FROM INVESTING ACTIVITIES							
	Payments						
80,415	Purchase of Investments	82,525	102,352	24	109,267	117,745	126,430
80,415	Investing Payments	82,525	102,352	24	109,267	117,745	126,430
-80,415	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-82,525	-102,352	-24	-109,267	-117,745	-126,430
CASH FLOWS FROM FINANCING ACTIVITIES							
	Receipts						
147,649	Capital Injections from Government	147,649	178,216	21	195,674	213,650	233,781
147,649	Financing Receipts	147,649	178,216	21	195,674	213,650	233,781
147,649	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	147,649	178,216	21	195,674	213,650	233,781
0	NET INCREASE / (DECREASE) IN CASH HELD	-971	0	100	0	0	0
500	CASH AT THE BEGINNING OF REPORTING PERIOD	1,471	500	-66	500	500	500
500	CASH AT THE END OF REPORTING PERIOD	500	500	-	500	500	500

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distribution from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Notes to the Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- interest:
 - the decrease of \$21.889 million in the 2012-13 estimated outcome from the original budget is mainly due to the reclassification of interest received from the Territory Banking Account as a distribution; earnings from the inflation-linked debt investments being classified as gains; and the timing of income distribution from the currency-hedged international fixed interest investments; and
 - the increase of \$4.974 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to a distribution from the currency-hedged international fixed interest investments and income from fixed interest investments.
- dividend revenue: the increase of \$17.489 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to a distribution from the currency-hedged international share investments, as well as growth in dividend receipts from an increasing portfolio of share investments.
- distribution from investments with the Territory Banking Account:
 - the increase of \$8.950 million in the 2012-13 estimated outcome from the original budget is due to the reclassification of interest received from the Territory Banking Account as a distribution; and
 - the decrease of \$4.003 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to lower anticipated interest rates and a lower investment balance.
- other revenue:
 - the increase of \$176.765 million in the 2012-13 estimated outcome from the original budget is mainly due to strong capital gains from the share investments over the year; and
 - the decrease of \$166.029 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to a return to the long term investment earnings assumption of a portfolio return of CPI plus five per cent (net of fees).
- superannuation expenses:
 - the increase of \$82.689 million in the 2012-13 estimated outcome from the original budget is due to the impact of the lower than estimated discount rate as at 30 June 2012 used for the annual superannuation liability valuation; and
 - the decrease of \$68.189 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the valuation of the superannuation liability and superannuation expense being calculated on the long-term discount rate of six per cent.

- supplies and services: the decrease of \$0.583 million in the 2012-13 estimated outcome from the original budget is due to lower ComSuper administration payments for the management of CSS/PSS & PSSap member accounts, actuarial and legal expenses and consultant fees.
- other expenses:
 - the increase of \$17.122 million in the 2012-13 estimated outcome from the original budget is due to unrealised capital losses associated with the receipt of distributions from unit trust investments; and
 - the decrease of \$18.297 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to a return to the long-term investment earnings assumption of a portfolio return of CPI plus five per cent (net of fees).

Statement of Assets and Liabilities on Behalf of the Territory

- non current investments:
 - the increase of \$73.005 million in the 2012-13 estimated outcome from the original budget is due to a combination of the flow-on effects of the 2011-12 audited outcome and the increase in the estimated outcome for investment earnings; and
 - the increase of \$189.033 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the reinvestment of projected investment earnings, offset by expected cash outflows.
- current employee benefits:
 - the increase of \$0.967 million in the 2012-13 estimated outcome from the original budget and the increase of \$17.467 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the outcome of the latest actuarial review and the estimated growth in annual employee superannuation benefit payments.
- non current employee benefits:
 - the decrease of \$8.409 million in the 2012-13 estimated outcome from the original budget is due to the outcome of the latest actuarial review that incorporates membership data as at 30 June 2012; and
 - the increase of \$257.714 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the outcome of the latest actuarial review and the estimated growth in annual employee superannuation benefit liabilities.

Statement of Changes in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

TERRITORY BANKING ACCOUNT

Purpose

The Chief Minister and Treasury Directorate (CMTD) provides services to the Government including financial asset and liability management through the establishment of investment and borrowing policies and objectives, and the coordination and implementation of cash management, investment and borrowing activities.

CMTD, through the Territory Banking Account (TBA), recognises and manages the general government's investment assets and debt liabilities. Revenues on behalf of the Territory are transferred to the TBA and fortnightly appropriation disbursements are made to agencies from the TBA.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- managing Territory borrowings and associated risks;
- managing, monitoring and reviewing, as necessary, the TBA investment portfolio in accordance with the established investment policies; and
- procuring required external services including investment asset custody, investment management and investment advice.

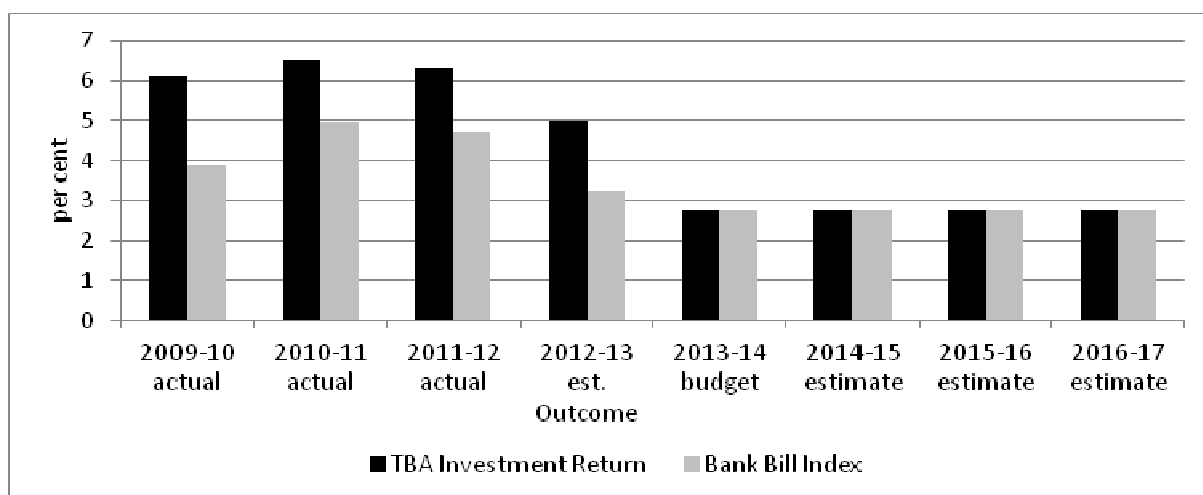
Estimated Employment Level

Functions of the TBA are performed by officers from CMTD and those employees are included in CMTD's FTE levels.

Strategic Objectives and Indicators

Strategic Objective 1 Achievement of Investment Return Objective

Strategic Indicator 1: To Achieve an Annual Investment Return (net of fees) Equal to or Greater than the UBSA Bank Bill Index¹



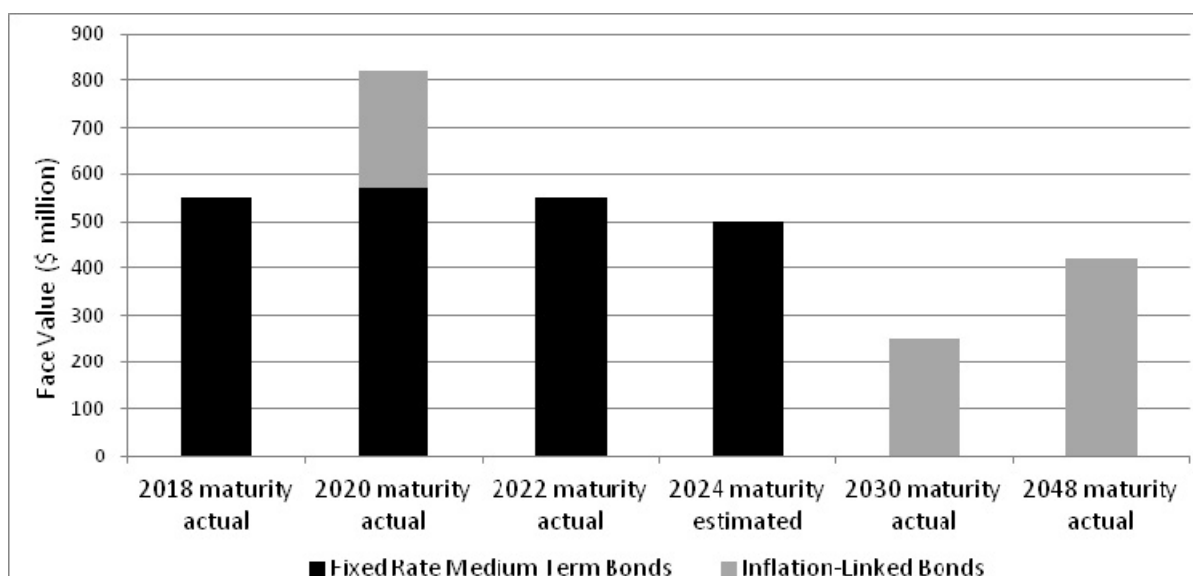
Note:

1. The investment return objective for the TBA investment portfolio is to achieve a return on a net of fee basis equivalent to, or greater than the UBSA Bank Bill Index. This objective is targeted by limiting the investment portfolio to defensive, income producing, minimal volatility assets ranging from cash to domestic fixed interest with no requirement for high return-seeking investments.

Strategic Objective 2

Implement a Borrowing Program that Facilitates Access to Debt Funding in Domestic Capital Markets

Strategic Indicator 2: To Establish Select Debt Maturity Bond Lines¹



Note:

1. The establishment of select bond lines is an important feature of the borrowing strategy. Select bond lines with volume around \$500 million, with varying maturities, increases the liquidity and appeal of Territory bonds to investors as well as mitigating refinancing risk to the Territory. Varying maturities also provide relative pricing guidance (comparative cost of funds to peers) to investors.

Output Classes

	Total Cost		Payment for Expenses on Behalf of the Territory	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
EBT 1:				
Territory Banking Account	4,323,780	4,394,783	33,261	66,620
Output EBT 1.1 Territory Banking Account	4,323,780	4,394,783	33,261	66,620

Description

This output includes the management of the ACT's investment and borrowing activities.

The key outputs to be delivered in 2013-14 include:

- managing and reporting on the investment assets and borrowing liabilities of the TBA;
- raising new Territory borrowings as required;
- cash flow and liquidity management, and settlement of all financial obligations; and
- managing and reporting on the financial operations of the TBA.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
EBT 1: Territory Banking Account			
Output EBT 1.1: Territory Banking Account			
a. Difference between the net investment earnings rate and the benchmark is to be ≥ 0 ¹	≥ 0	1.8	≥ 0
b. Cash and Liquidity management of the Territory Banking Account ^{2,3}	n/a	n/a	100%
c. Completion of new Territory Borrowings ^{2,4}	n/a	n/a	100%
d. Completion of Debt Servicing Obligations ^{2,5}	n/a	n/a	100%
e. Completion of Budget Appropriation Disbursements ^{2,6}	n/a	n/a	100%
f. Completion and delivery of Monthly Financial Reporting ^{2,7}	n/a	n/a	11
g. Completion and delivery of unqualified Annual Financial Statements ^{2,8}	n/a	n/a	1
h. Exposure of debt portfolio to floating interest rates ⁹	< 30%	10%	n/a

Notes:

1. The difference between the actual annual portfolio investment earnings rate and the established benchmark is a measure of the relative performance of the Territory's fund managers to the benchmark.
2. New indicators.
3. Maintaining a positive aggregate cash and investment balance of the TBA to meet ongoing cash payment obligations. For performance measurement purposes, the actual daily aggregate cash and investment balance of the TBA will be counted as the result. If the aggregate cash and investment balance is not positive at the end of a day, this will not be counted in the result.
4. Raising all new Territory borrowing requirements in accordance with approved borrowing limits and guidelines. The measure will be the actual number of conforming borrowing transactions compared to the total borrowing transactions completed.
5. The payment of Territory debt serving interest and principal repayment obligations to be completed accurately and within required timeframes. The measure will be the actual number of conforming debt servicing settlement transactions compared with the total number of debt servicing settlement transactions completed.
6. The payment of budget appropriation disbursement payments to agencies to be completed accurately and within required timeframes. The measure will be the actual number of conforming disbursement payments compared with the total number of disbursement transactions completed.
7. Monthly financial reporting involves the preparation of accrual financial statements, without notes, for transmission to Finance and Budget Division, CMTD. The monthly financial reporting will not be counted for the year if the financial statements are not completed and provided to Finance and Budget Division by business day nine of the next month.
8. Involves the preparation of the annual financial statements for auditing and inclusion in the CMTD annual report. The objective is to receive an unqualified audit opinion during the year.
9. Discontinued indicator replaced with improved performance monitoring indicators.

Changes to Appropriation

Changes to Appropriation – Territorial

	2012-13	2013-14	2014-15	2015-16	2016-17
Payment for Expenses on Behalf of Territory	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	33,261	52,491	56,627	41,760	41,760
Borrowing Costs	-	14,129	23,956	39,955	32,301
2013-14 Budget	33,261	66,620	80,583	81,715	74,061

Changes to Appropriation – Territorial

	2012-13	2013-14	2014-15	2015-16	2016-17
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	214	214	214	214	214
2013-14 Budget	214	214	214	214	214

**Territory Banking Account
Statement of Income and Expenses on Behalf of the Territory**

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
33,261	Payment for Expenses on behalf of Territory	33,261	66,620	100	80,583	81,715	74,061
106,393	Interest	128,636	107,377	-17	111,531	117,036	118,834
138,828	Other Revenue	153,038	133,078	-13	125,211	120,868	112,621
3,207,167	Transfer Revenue	3,317,333	3,470,998	5	3,609,276	3,853,540	3,998,756
3,485,649	Total Revenue	3,632,268	3,778,073	4	3,926,601	4,173,159	4,304,272
3,485,649	Total Income	3,632,268	3,778,073	4	3,926,601	4,173,159	4,304,272
Expenses							
131,772	Borrowing Costs	147,757	164,748	11	182,302	189,333	186,509
1,326	Other Expenses	6,972	1,090	-84	1,249	655	513
4,199,056	Transfer Expenses	4,169,051	4,228,945	1	3,991,754	3,809,688	3,896,436
4,332,154	Total Ordinary Expenses	4,323,780	4,394,783	2	4,175,305	3,999,676	4,083,458
-846,505	Operating Result	-691,512	-616,710	11	-248,704	173,483	220,814
Other Comprehensive Income <i>Items that will not be reclassified subsequently to profit or loss</i>							
571	Inc/Dec in Asset Revaluation Reserve Surpluses	1,055	1,918	82	0	0	0
571	Total Other Comprehensive Income	1,055	1,918	82	0	0	0
-845,934	Total Comprehensive Income	-690,457	-614,792	11	-248,704	173,483	220,814

Territory Banking Account
Statement of Assets and Liabilities on Behalf of the Territory

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
255,714	Receivables	373,350	431,767	16	425,785	422,580	715,826
466,177	Investments	861,499	523,723	-39	608,302	603,769	686,283
721,891	Total Current Assets	1,234,849	955,490	-23	1,034,087	1,026,349	1,402,109
Non Current Assets							
1,426,998	Receivables	1,506,216	1,578,023	5	1,652,585	1,759,373	1,541,815
160,779	Investments	172,719	165,380	-4	157,163	151,104	144,975
1,587,777	Total Non Current Assets	1,678,935	1,743,403	4	1,809,748	1,910,477	1,686,790
2,309,668	TOTAL ASSETS	2,913,784	2,698,893	-7	2,843,835	2,936,826	3,088,899
Current Liabilities							
12,030	Payables	14,168	14,608	3	14,666	14,675	14,673
673,217	Interest-Bearing Liabilities	718,890	779,403	8	893,016	699,741	1,193,322
0	Other Liabilities	5,791	5,791	-	5,790	5,791	5,791
685,247	Total Current Liabilities	738,849	799,802	8	913,472	720,207	1,213,786
Non Current Liabilities							
2,402,953	Interest-Bearing Liabilities	2,703,352	3,035,584	12	3,306,412	3,411,997	2,842,474
1,860	Other	1,847	0	-100	0	0	0
2,404,813	Total Non Current Liabilities	2,705,199	3,035,584	12	3,306,412	3,411,997	2,842,474
3,090,060	TOTAL LIABILITIES	3,444,048	3,835,386	11	4,219,884	4,132,204	4,056,260
-780,392	NET ASSETS	-530,264	-1,136,493	-114	-1,376,049	-1,195,378	-967,361
REPRESENTED BY FUNDS EMPLOYED							
-778,461	Accumulated Funds	-528,346	-1,136,493	-115	-1,376,049	-1,195,378	-967,361
-1,931	Reserves	-1,918	0	100	0	0	0
-780,392	TOTAL FUNDS EMPLOYED	-530,264	-1,136,493	-114	-1,376,049	-1,195,378	-967,361

Territory Banking Account

Statement of Changes in Equity on Behalf of the Territory

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
62,803	Opening Accumulated Funds	155,925	-528,346	-439	-1,136,493	-1,376,049	-1,195,378
0	Opening Asset Revaluation Reserve	0	0	-	0	0	0
-2,502	Opening Other Reserve	-2,974	-1,918	35	0	0	0
60,301	Balance at the Start of the Reporting Period	152,951	-530,264	-447	-1,136,493	-1,376,049	-1,195,378
Comprehensive Income							
-846,505	Operating Result for the Period	-691,512	-616,710	11	-248,704	173,483	220,814
571	Inc/Dec in Asset Revaluation Reserve Surpluses	1,055	1,918	82	0	0	0
-845,934	Total Comprehensive Income	-690,457	-614,792	11	-248,704	173,483	220,814
-571	Movement in Asset Revaluation Reserve	-1,055	-1,918	-82	0	0	0
571	Movement in Other Reserves	1,055	1,918	82	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
214	Capital Injections	214	214	-	214	214	214
5,027	Capital Distributions to Government	7,027	8,349	19	8,934	6,974	6,989
5,241	Total Transactions Involving Owners Affecting Accumulated Funds	7,241	8,563	18	9,148	7,188	7,203
Closing Equity							
-778,461	Closing Accumulated Funds	-528,346	-1,136,493	-115	-1,376,049	-1,195,378	-967,361
-1,931	Closing Other Reserve	-1,918	0	100	0	0	0
-780,392	Balance at the End of the Reporting Period	-530,264	-1,136,493	-114	-1,376,049	-1,195,378	-967,361

Territory Banking Account
Statement of Cash Flows on Behalf of the Territory

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
33,261	Cash from Government for EBT	33,261	66,620	100	80,583	81,715	74,061
102,003	Interest Received	127,137	103,785	-18	111,074	116,603	118,433
136,598	Other Receipts	141,087	131,250	-7	122,928	118,370	110,056
3,233,068	Territory Receipts Transferred from Agencies	3,312,093	3,431,495	4	3,640,314	3,880,375	4,030,039
3,504,930	Operating Receipts	3,613,578	3,733,150	3	3,954,899	4,197,063	4,332,589
	Payments						
127,396	Borrowing Costs	144,024	164,453	14	182,405	189,354	186,531
52,882	Payments to PTE Agencies for Outputs	53,128	53,690	1	52,627	52,851	53,699
2,466,239	Payments to GGS Agencies for Outputs	2,622,384	2,543,098	-3	2,494,023	2,502,642	2,597,103
539,665	Payments to Agencies for EBT	506,521	589,578	16	671,974	734,289	769,234
916	Other	348	664	91	823	229	85
3,187,098	Operating Payments	3,326,405	3,351,483	1	3,401,852	3,479,365	3,606,652
317,832	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	287,173	381,667	33	553,047	717,698	725,937
CASH FLOWS FROM INVESTING ACTIVITIES							
	Receipts						
481,889	Proceeds from Sale/Maturity of Investments	99,767	345,115	246	0	10,594	0
18,005	Repayment of Advance	17,711	19,128	8	20,350	26,120	28,553
0	Other	0	0	-	53,856	39,899	34,398
5,027	Capital Distributions from Government Agencies	7,027	8,349	19	8,934	6,974	6,989
504,921	Investing Receipts	124,505	372,592	199	83,140	83,587	69,940
	Payments						
0	Purchase of Investments	0	0	-	76,358	0	76,379
3,946	Advances Issued to Government Agencies	81,813	88,175	8	100,272	135,663	113,319
1,155,927	Capital Payments to Government Agencies	1,002,277	1,059,043	6	790,355	538,249	496,051
195,383	Repayment of Investments to Agencies	136,634	47,072	-66	0	0	0
1,355,256	Investing Payments	1,220,724	1,194,290	-2	966,985	673,912	685,749
-850,335	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-1,096,219	-821,698	25	-883,845	-590,325	-615,809

Territory Banking Account
Statement of Cash Flows on Behalf of the Territory cont.

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM FINANCING ACTIVITIES							
	Receipts						
214	Capital Injections from Government	214	214	-	214	214	214
532,843	Borrowings Received	821,266	440,371	-46	331,138	0	0
533,057	Financing Receipts	821,480	440,585	-46	331,352	214	214
	Payments						
554	Repayment of Borrowings	554	554	-	554	127,587	110,342
554	Financing Payments	554	554	-	554	127,587	110,342
532,503	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	820,926	440,031	-46	330,798	-127,373	-110,128
0	NET INCREASE / (DECREASE) IN CASH HELD	11,880	0	-100	0	0	0
0	CASH AT THE BEGINNING OF REPORTING PERIOD	-11,880	0	100	0	0	0
0	CASH AT THE END OF REPORTING PERIOD	0	0	-	0	0	0

Notes to the Budget Statements

Many of the variations within the TBA budget statements are driven by agency activity during and between financial years. Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- payment for expenses on behalf of the Territory: represents the appropriation paid to meet the debt servicing expenses incurred on general government borrowings. The increase of \$33.359 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to a higher level of outstanding borrowings and the timing profile of borrowings.
- interest: represents investment interest returns received from banks and investment managers and interest paid by agencies for loans provided from the TBA:
 - the net increase of \$22.243 million in the 2012-13 estimated outcome from the original budget is mainly due to higher levels of investment balances held during the year at a higher rate of investment return than originally estimated; and
 - the net decrease of \$21.259 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to lower investment earnings because of lower estimated investment returns and a lower level of funds to be held on investments during the year.
- other revenue: represents notional employer CSS/PSS superannuation contributions from agencies, market gains from investments and other one off revenues:
 - the increase of \$14.210 million in the 2012-13 estimated outcome from the original budget is due to capital gains from investments and higher than expected employer superannuation contributions; and
 - the decrease of \$19.960 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to a return to normal investment returns that do not include capital gains, and lower employer superannuation contributions.
- transfer revenue: represents the transfer from agencies of revenue received on behalf of the Territory and includes taxes, fees, fines and grants. Variances are driven by agency activity.
- borrowing costs: represents interest payments made in respect of borrowings for the general government sector and ACTEW Corporation, and investment interest payments to agencies:
 - the net increase of \$15.985 million in the 2012-13 estimated outcome from the original budget is mainly due to higher borrowing interest costs as a result of the timing and level of new borrowings undertaken through the year and higher payments of investment interest to agencies due to higher than expected investment returns and higher levels of investment balances; and
 - the net increase of \$16.991 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to increased interest payments borrowings due to higher levels of borrowings, offset by lower payments of investment interest to agencies due to lower balances of funds under investment and lower investment returns.

- other expenses: represents investment and borrowing fees and unrealised investment capital losses:
 - the increase of \$5.646 million in the 2012-13 estimated outcome from the original budget is mainly due to unrealised investment capital losses; and
 - the decrease of \$5.882 million in the 2013-14 Budget from the 2012-13 estimated outcome reflects a return to normal investment returns for the investment portfolio with no assumption for capital losses.
- transfer expenses: represents the transfer of appropriated funds to agencies for outputs, expenditure on behalf of the Territory and capital injections. Variances are driven by agency activity.

Statement of Assets and Liabilities on Behalf of the Territory

- current and non current receivables: the net increase of \$196.854 million in the 2012-13 estimated outcome from the original budget and the net increase of \$130.224 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to higher amounts of accrued revenue receivable from general government sector agencies in relation to transfer revenues, as well as an increase in loans receivables from ACTEW Corporation and the University of Canberra.
- current and non current investments:
 - the increase of \$407.262 million in the 2012-13 estimated outcome from the original budget is due to higher than expected balance of funds under investment at the end of the financial year mainly in relation to the TBA balance and the cash investments of the Superannuation Provision Account (SPA), which are invested through the TBA; and
 - the decrease of \$345.115 million in the 2013-14 Budget from the 2012-13 estimated outcome reflects a reduction in the cash investments of the SPA as they are reallocated to other asset classes and a reduction in the cash investments of the TBA due to general government cash flow requirements.
- current and non current interest bearing liabilities: comprises agencies' investment deposits with the TBA and external market borrowings:
 - the 2012-13 estimated outcome comprises \$2.732 billion external borrowings and \$690.552 million agency investments. The increase of \$346.072 million in the 2012-13 estimated outcome from the original budget is due to higher than expected balance of funds under investment at the end of the financial year mainly in relation to the SPA and a higher level of general government borrowings; and
 - the 2013-14 Budget comprises \$3.172 billion external borrowings and \$643.480 million agency investments. The increase of \$392.745 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to higher levels of new general government borrowings offset by a reduction in cash investments of the SPA as they are reallocated to other asset classes.
- other non current liabilities: the decrease of \$1.847 million in the 2013-14 Budget from the 2012-13 estimated outcome reflects the maturity of an interest rate swap.

Statement of Changes in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

HEALTH DIRECTORATE

Purpose

The Health Directorate aims to achieve good health for all residents of the Territory by planning, purchasing and providing quality community based health services, hospital and extended care services, managing public health risks, and promoting health and early care interventions.

The Health Directorate's objectives are grouped around the following seven key performance areas:

- consumer experience;
- sustainability;
- hospital and related care;
- prevention;
- social inclusion and indigenous health;
- community based health; and
- aged care.

2013-14 Priorities

Strategic and operational initiatives to be pursued in 2013-14 include:

- implementing the national health reforms as agreed by the Council of Australian Governments (COAG), including the implementation of hospital activity based funding;
- continuing to meet the growth in demand for acute care, critical care, cancer treatment, mental health, women's and children's services and outpatient services through extra capacity and by redesigning care delivery systems;
- continuing implementation of a comprehensive Health Infrastructure Program (HIP) to build a sustainable and modern health system to ensure safety, availability and viability of quality health care in the ACT for now and into the future;
- continuing work to improve health and wellbeing within the Aboriginal and Torres Strait Islander community;
- opening Stage 2 of the Centenary Women's and Children's Hospital;
- opening the Canberra Region Cancer Centre;
- opening the new Belconnen Health Centre; and
- maintaining accreditation with international standards and other appropriate national bodies.

Business and Corporate Strategies

The Health Directorate has a comprehensive and effective governance framework, which manages strategic and operational risk, infrastructure and workforce planning, activity, information technology and financial performance.

The Health Directorate is committed to:

- achieving a comprehensive health system that protects and improves the health of the community;
- being an effective and efficient service provider;
- working in partnership with other government services and community organisations;
- developing new models of care and service delivery;
- ongoing improvement in the cost of acute health services against the national peer hospital costs;
- strengthening staff skills and professionalism; and
- achieving a system of care and support that improves the quality of life for vulnerable groups.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
5,416	Staffing (FTE) ^{1,2}	5,549	5,680	5,811

Notes:

1. The increase of 131 FTE in the 2012-13 estimated outcome from the 2012-13 Budget is mainly due to the employment of project management staff associated with the Health Infrastructure Program (HIP), and a higher intake of junior medical doctors than anticipated.
2. The increase of 131 FTE in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the implementation of new and continuing initiatives.

Strategic Objectives and Indicators

The Health Directorate's Corporate Plan identifies the following priorities:

- meeting increasing demand for health services;
- improving the health of vulnerable people;
- improving the patient journey;
- building and nurturing a sustainable health system; and
- ensuring that the planning and delivery of services is underpinned by the Health Directorate Safety and Quality Framework.

Three strategic indicators that were reported in 2012-13 have been removed from the set of strategic indicators for 2013-14.

Two of the indicators have been moved to the ACT Local Hospital Network Directorate (ACT LHN) as required under the *National Health Reform Agreement* (NHRA).

Strategic Objective 1
Removals from Waiting List for Elective Surgery

Strategic Indicator 1: Number of People Removed From Waiting List

The number of people removed from the ACT elective surgery waiting lists managed by ACT public hospitals. This may include public patients treated in private hospitals.

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
People removed from the ACT elective surgery waiting list for surgery	11,000	11,000	11,000

In order to improve access to elective surgery, the Commonwealth and State and Territory Governments have entered into a partnership to significantly increase the number of elective surgery operations provided in our public hospitals, and to reduce the number of people waiting more than the clinically recommended times for that surgery.

Strategic Objective 2
No Waiting for Access to Emergency Dental Health Services

Strategic Indicator 2: Percentage of Assessed Emergency Clients Seen within 24 hours

The percentage of assessed emergency clients seen within 24 hours provides an indication of the responsiveness of the dental service to emergency clients.

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target	Long Term Target
Percentage of emergency clients seen within 24 hours	100%	100%	100%	100%

Strategic Objective 3
Improving Timeliness of Access to Radiotherapy Services

Strategic Indicator 3: Percentage of Radiotherapy Patients who Commence Treatment within Standard Timeframes

The percentage of cancer patients who commence radiotherapy treatment within standard time frames. This provides an indication of the effectiveness of public hospitals in meeting the need for cancer treatment services.

Category ¹	2012-13 Target	2012-13 Est. Outcome	2013-14 Target	Long Term Target
Urgent — treatment starts within 48 hours	100%	100%	100%	100%
Semi urgent — treatment starts within 4 weeks	95%	100%	95%	100%
Non urgent — treatment starts within 6 weeks	95%	98%	95%	100%

Note:

1. The Department of Radiation Oncology is committed to commencing treatment for radiotherapy patients within Radiation Oncology Practice Standards. With the introduction of a fourth linear accelerator and improved staffing levels, the service has been able to better target wait times.

Strategic Objective 4

Improving the Breast Screen Participation Rate for Women aged 50 to 69 years

Strategic Indicator 4: Participation Rate for Breast Screening

The proportion of women in the target age group (50 to 69 years) who had a breast screen in the 24 months prior to each counting period.

	2012-13	2012-13	2013-14	Long Term
	Target	Est. Outcome	Target	Target
Proportion of women aged 50 to 69 who have a breast screen ¹	60%	55%	60%	70%

Note:

1. BreastScreen ACT has readily available appointments but is experiencing difficulty filling them. A number of initiatives are underway to raise awareness and profile of the service, particularly within the target group of women aged 50-69.

Strategic Objective 5

Maintaining the Waiting Times for in Hospital Assessments by the Aged Care Assessment Team

Strategic Indicator 5: Aged Care Assessment Waiting Time

The mean waiting time in working days between the request for, and provision of, assessment by the Aged Care Assessment Team (ACAT) for patients in public hospitals. This provides an indication of the responsiveness of the ACAT in assessing the needs of clients.

	2012-13	2012-13	2013-14	Long Term
	Target	Est. Outcome	Target	Target
Mean waiting time in working days	2 days	2.4 days ¹	2 days	2 days

Note:

1. The ACT Aged Care Assessment Unit (ACAT) was unable to meet the indicator target due to increased public and private hospital referrals and ongoing issues with unexpected staff unavailability. To improve performance on the indicator, ACAT are currently attempting recruitment of additional casual backfill assessors to deal with the increased levels of referrals. The result is still within the national response timeframe.

Strategic Objective 6

Reducing the Usage of Seclusion in Mental Health Episodes

Strategic Indicator 6: Proportion of Clients with a Mental Health Seclusion Episode

The proportion of mental health clients who are subject to a seclusion episode while being an admitted patient in an ACT public mental health inpatient unit. This measures the effectiveness of public mental health services in the ACT over time in providing services that minimise the need for seclusion.

	2012-13	2012-13	2013-14	Long Term
	Target	Est. Outcome	Target	Target
The proportion of mental health clients who are subject to a seclusion episode while being an admitted patient in an ACT public mental health inpatient unit	<3%	1.4%	<3%	<3%

Strategic Objective 7

Maintaining Reduced Rates of Patient Return to an ACT Public Acute Psychiatric Inpatient Unit

Strategic Indicator 7: Acute Psychiatric Unit Patient 28 Day Readmission Rate

This is the proportion of clients who return to hospital within 28 days of discharge from an ACT public acute psychiatric unit following an acute episode of care. This indicator reflects the quality of care provided to acute mental health patients.

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target	National Rate
Proportion of clients who return to hospital within 28 days of discharge from an ACT acute psychiatric mental health inpatient unit	<10%	8.8%	<5%	14.7%

Source: Report on Government Services 2013 Table 12A.39.

Strategic Objective 8

Reaching the Optimum Occupancy Rate for all Overnight Hospital Beds

Strategic Indicator 8: Percentage of Overnight Hospital Beds in Use

The mean percentage of overnight hospital beds in use. This provides an indication of the efficient use of resources available for hospital services.

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target	Long Term Target
Mean percentage of overnight hospital beds in use	85%	93% ¹	90%	85%

Note:

1. There has been an increase in the number of non same-day bed days which has impacted by increasing the bed occupancy rate.

Strategic Objective 9

Management of Chronic Disease: Maintenance of the Highest Life Expectancy at Birth in Australia

The top ten leading causes of disease burden in terms of Disability Adjusted Life Years are all chronic diseases. These diseases, which include chronic heart disease, anxiety and depression, type 2 diabetes, stroke, chronic obstructive pulmonary disorder, lung cancer, Alzheimer's and other dementias, colorectal cancer, asthma, and breast cancer, account for nearly 43 per cent of the total disease burden in Australia.

Strategic Indicator 9: Maintenance of the Highest Life Expectancy at Birth in Australia

Life expectancy at birth provides an indication of the general health of the population and reflects on a range of issues other than the provision of health services, such as economic and environmental factors. In 2011, the ACT has the highest life expectancy of any jurisdiction in Australia, and the Government aims to maintain this result.

Life expectancy at birth in Australia 2011	ACT Rate	National Rate
Females	84.8	84.2
Males	81.0	79.7

Source: ABS 2012, Deaths, Australia, 2011, cat. no. 3302.0, ABS, Canberra.

Strategic Objective 10

Lower Prevalence of Circulatory Disease than the National Average

Strategic Indicator 10: The Proportion of the ACT Population with Some Form of Cardiovascular Disease

Population projections suggest that the ACT population is ageing faster than other jurisdictions. The median age of the ACT population (36.9 years in 2010) has increased by 4.8 years since 1990. While people of all ages can present with a chronic disease, the ageing of the population and longer life spans mean that chronic diseases will place major demands on the health system for workforce and financial resources.

Cardiovascular Disease	ACT Rate	National Rate
Proportion of the population diagnosed with some form of cardiovascular disease	18.4%	16.9%

Source: Australian Health Survey: First Results, 2011-12. Australian Bureau of Statistics Catalogue No: 4364.0.55.001.

Strategic Objective 11

Lower Prevalence of Diabetes than the National Average

Strategic Indicator 11: The Proportion of the ACT Population Diagnosed with Some Form of Diabetes

This indicator provides a marker of the success of prevention and early intervention initiatives. The self-reported prevalence of diabetes in Australia has more than doubled over the past 25 years. Prevalence rates may increase in the short term as a result of early intervention and detection campaigns. This would be a positive result as experts predict that only half of those with diabetes are aware of their condition. This can have significant impacts on their long term health.

Diabetes	ACT Rate	National Rate
Prevalence of diabetes in the ACT	3.8%	3.7%

Source: Australian Health Survey: First Results, 2011-12. Australian Bureau of Statistics Catalogue No: 4364.0.55.001.

Strategic Objective 12

Government Capital Expenditure on Healthcare Infrastructure

Strategic Indicator 12: Capital Consumption

This indicator provides information on government investment to improve healthcare infrastructure. Information on the level of funding allocated for health infrastructure as a proportion of overall expenditure provides an indication of investment towards developing sustainable and improved models of care. The aim for the ACT is to exceed the national rate of expenditure on infrastructure.

Government ¹ capital expenditure as a proportion of Government ² capital consumption expenditure by healthcare facilities, 2007-08 to 2009-10	ACT Rate	National Rate
2007-08	1.89	1.51
2008-09	2.76	1.90
2009-10	2.67	1.57

Source: Health Expenditure Australia 2009-10 (Australian Institute of Health and Welfare).

Notes:

1. Excludes local government.
2. Expenditure on publicly owned healthcare facilities.

Strategic Objective 13

Higher Proportion of Government Recurrent Health Funding Expenditure on Public Health Activities than the National Average

Strategic Indicator 13: Proportion of Government Recurrent Health Funding Expenditure on Public Health Activities

Improvements in the prevention of diseases can reduce longer term impacts on the health system, particularly for people with chronic diseases. The aim for the ACT is to exceed the Australian average rate of recurrent health funding on public health activities as a strategy to reduce the long term chronic disease burden.

Estimated total Government expenditure on public health activities as a proportion of total current health expenditure	ACT Rate	National Rate
2008-09	3.1%	2.7%
2009-10	2.7%	2.2%
2010-11	2.6%	2.1%

Source: Health Expenditure Australia 2010-11 (Australian Institute of Health and Welfare).

Strategic Objective 14

Addressing Gaps in Aboriginal and Torres Strait Islander Immunisation Status

Strategic Indicator 14: Immunisation Rates – ACT Aboriginal and Torres Strait Islander Population

The immunisation rate provides an indication of the level of investment in public health services to minimise the incidence of vaccine preventable diseases. The ACT's indigenous population has a much lower rate of immunisation than the general population. The ACT aims to minimise disparities between indigenous and non indigenous Australians through a targeted immunisation strategy.

	2012-13 Target	2012-13 Est.Outcome ¹	2013-14 Target	Long Term Target
Immunisation rates for vaccines in the national schedule for the ACT indigenous population:				
12 to 15 months	≥90%	81.5	≥90%	≥90%
24 to 27 months	≥90%	91.6	≥90%	≥90%
60 to 63 months	≥90%	91.0	≥90%	≥90%
All	≥90%	88.0	≥90%	≥90%

Source: Productivity Commission's Review of Government Service (ROGS).

Note:

1. The very low numbers of Aboriginal and Torres Strait Islander children in the Territory means that the ACT Aboriginal and Torres Strait Islander coverage data should be read with caution. Given the small population, small changes can result in significant rate fluctuations.

Strategic Objective 15

Higher Participation Rate in the Cervical Screening Program than the National Average

Strategic Indicator 15: Two Year Participation Rate in the Cervical Screening Program

The two year participation rate provides an indication of the effectiveness of early intervention health messages. The ACT aims to exceed the national average for this indicator.

	ACT Rate	National Rate
Two year participation rate	58.8%	57.4%

Source: Cervical Screening in Australia 2009-10 (Published: Australian Institute of Health and Welfare, May 2012).

Strategic Objective 16

Achieve Lower than the Australian Average in the Decayed, Missing, or Filled Teeth (DMFT) Index

Strategic Indicator 16: The Mean Number of Teeth with Dental Decay, Missing or Filled Teeth at Ages 6 and 12

This gives an indication of the effectiveness of dental prevention, early intervention and treatment services in the ACT. The aim for the ACT is to better the national average on the DMFT.

	ACT Rate ¹	National Rate
DMFT index at 6 years	1.16	2.31
DMFT Index at 12 years	0.71	1.11

Source: Child Dental Health Survey, 2008 (Published: Australian Institute of Health and Welfare, 2012).

Note:

1. Lowest of all jurisdictions.

Strategic Objective 17

Reducing the Risk of Fractured Femurs in ACT Residents Aged Over 75 years

Strategic Indicator 17: Reduction in the Rate of Broken Hips (Fractured Neck of Femur)

This indicator provides an indication of the success of public and community health initiatives to prevent hip fractures. In 2010-11, the ACT rate of admissions in persons aged 75 years and over with a fractured neck of femur was 5.3 per 1,000 persons in the ACT population. This is within the long term target and follows a generally decreasing trend over the 10 year period from 2001-02.

	2010-11 Outcome	Long Term Target
Rate per 1,000 people	5.3	5.3

Source: ACT Admitted Patient Care data, 2010-11.

Strategic Objective 18

Reduction in the Youth Smoking Rate

Strategic Indicator 18: Percentage of Persons Aged 12 to 17 Years Who Smoke Regularly

Results from the 2011 Australian Secondary School Alcohol and Drug Survey (ASSAD) show that 5.8 per cent of students were current smokers in that year. This demonstrates a continued decline in current smoking from 15.3 per cent in 2001, 6.7 per cent in 2008 to 5.8 per cent in 2011. The national rate for current smoking in youths in 2011 was 6.7 per cent.

	2011 Outcome	National Rate	Long Term Target
Percentage of persons aged 12 to 17 who are current smokers	5.8%	6.7%	5%

Source: ASSAD confidentialised unit record files 2011, ACT Health. Australian secondary students' use of tobacco, alcohol, and over-the-counter and illicit substances in 2011 report, The Cancer Council Victoria, December 2012.

Output Classes

The Health Directorate aims to deliver the best possible healthcare and health related services in Australia. It will do this through its public hospitals and related health services at Canberra Hospital and Health Services; Mental Health, Justice Health and Alcohol and Drug Services; Public Health Services; Cancer Services; and through Rehabilitation, Aged and Community Care.

	Total Cost		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output Class 1: Health and Community Care¹	1,069,733	1,109,709	366,337	231,100
Output 1.1: Acute Services	666,264	700,337	137,698	83,832

Note:

1. Total cost includes depreciation and amortisation of \$29.882 million in 2012-13 and \$35.673 million in 2013-14.

Output Description

The Canberra Hospital provides a comprehensive range of acute care, including inpatient, outpatient, and emergency department services. The key strategic priority for acute services is to deliver timely access to effective and safe hospital care services.

This means focussing on:

- implementing work arising from the NHRA which the Commonwealth Government has put into place, that contains a number of national partnerships and agreements, with the aim of improving services to the Australian community;
- strategies to improve access to emergency services under the NHRA;
- meeting the increasing demand for elective surgery in the Territory and reducing the number of people waiting longer than the recommended standard waiting times;
- strategies to meet performance targets for the emergency department, elective and emergency surgery; and
- continuing to increase the capacity of acute care services within the ACT and surrounding region.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Mental Health, Justice Health and Alcohol and Drug Services	117,324	122,129	54,432	47,419

Output Description

Mental Health, Justice Health and Alcohol and Drug Services provide a range of services in hospitals, community health centres, adult and youth correctional facilities and peoples' homes across the Territory. This service works with its community partners to provide integrated and responsive care to a range of services, including hospital based specialist services, supported accommodation services and community based service responses.

The key strategic priorities for Mental Health, Justice Health and Alcohol and Drug Services are ensuring that clients' needs are met in a timely fashion, and that care is integrated across hospital, community, and residential support services.

This means focussing on:

- ensuring timely access to emergency mental health care by reducing waiting times for urgent admissions to acute psychiatric units;
- ensuring that public mental health services in the ACT provide consumers with appropriate assessment, treatment and care that result in improved mental health outcomes; and
- providing hospital and community based alcohol and drug services and health care assessments for people detained in corrective facilities.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.3: Public Health Services	40,889	28,864	37,417	25,850

Output Description

Improving the health status of the ACT population through interventions which promote behaviour changes to reduce susceptibility to illness, alter the ACT environment to promote the health of the population and promote interventions that remove or mitigate population health hazards. This includes programs that evaluate and report on the health status of the ACT population, assist in identifying particular health hazards and measures to reduce the risk to the health of the public from communicable diseases, environmental hazards and the supply of medicines and poisons.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output 1.4: Cancer Services	64,814	70,609	15,252	7,128

Output Description

Capital Region Cancer Services provides a comprehensive range of screening, assessment, diagnostic, treatment, and palliative care services. Services are provided in inpatient, outpatient, and community settings.

The key strategic priorities for cancer care services are early detection and timely access to diagnostic and treatment services. These include ensuring that population screening rates for breast and cancer meet targets, waiting time for access to essential services such as radiotherapy are consistent with agreed benchmarks, and increasing the proportion of women screened through the BreastScreen Australia program for the target population (aged 50 to 69 years) to 70 per cent over time.

	Total Cost		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output 1.5: Rehabilitation, Aged and Community Care	101,659	106,676	69,160	36,036

Output Description

The provision of an integrated, effective and timely response to rehabilitation, aged care and community care services in inpatient, outpatient, emergency department, sub-acute and community based settings.

The key strategic priorities for Rehabilitation, Aged and Community Care are:

- ensuring that older persons in hospital wait the least possible time for access to comprehensive assessment by the Aged Care Assessment Team. This will assist in their safe return home with appropriate support, or access to appropriately supported residential accommodation;
- improving discharge planning to minimise the likelihood of readmission or inadequate support for independent living, following completion of hospital care; and
- ensuring that access is consistent with clinical need, is timely for community based nursing and allied health services and that community based services are in place to better provide for the acute and post acute health care needs of the community.

Output Classes cont.

	Total Cost		Government Payment for	
			Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output 1.6: Early Intervention and Prevention	78,783	81,094	52,378	30,835

Output Description

Improving the health and wellbeing of the ACT population through a range of programs, services and initiatives, focused on early intervention, prevention and health promotion. The key strategic priorities for early intervention and prevention include encouraging and promoting healthy lifestyle choices to decrease the rates of conditions like obesity and diabetes and reducing risky health behaviours such as smoking and alcohol consumption and maintaining high levels of immunisation.

Accountability Indicators

The following 2013-14 targets apply to Canberra Hospital and Health Services only.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Health and Community Care			
Output 1.1: Acute Services			
a. Admitted – National Weighted Activity Units {13} ^{1,4}	n/a	n/a	78,680
b. Non-Admitted – National Weighted Activity Units {13} ^{1,4}	n/a	n/a	33,945
c. Emergency – National Weighted Activity Units {13} ^{1,4}	n/a	n/a	7,534
d. Mean waiting time for clients on the dental services waiting list	12 months	12 months	12 months
e. Percentage of the Women's Health Service Intake Officer's clients who receive an intake and assessment service within 14 working days of their initial referral	100%	100%	100%
f. Cost weighted patient separations ^{2,5}	63,451	65,400	n/a
g. Non admitted occasions of service ^{2,5}	268,434	273,000	n/a
h. Percentage of category one elective surgery patients who receive surgery within 30 days of listing ^{3,5}	97%	97%	n/a
i. Number of allied health care services provided for acute care patients in ACT Public Hospitals ^{3,5}	101,400	104,400	n/a

Notes:

1. National Weighted Activity Unit (NWAU) has replaced cost weighted separation and occasions of service as the activity measure following the implementation of the NHRA. NWAU {13} is the currency as defined by the Independent Hospital Pricing Authority in the National Price Determination 2013-14.
2. These services are included in the total National Weighted Activity Units.
3. This measure is now reported in the ACT LHN under Strategic Indicator 1.
4. New measure.
5. Discontinuing measure.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.2: Mental Health, Justice Health and Alcohol and Drug Services			
a. Admitted – National Weighted Activity Units {13} ^{1,8}	n/a	n/a	3,507
b. Non-Admitted – National Weighted Activity Units {13} ^{1,8}	n/a	n/a	1,507
c. Adult mental health program community service contacts ^{2,8}	n/a	n/a	100,000
d. Children and youth mental health program community service contacts ^{3,8}	n/a	n/a	65,000
e. ACT wide mental health program community service contacts ^{4,8}	n/a	n/a	97,000
f. Proportion of detainees at the Alexander Maconochie Centre with a completed health assessment within 24 hours of detention	100%	100%	100%
g. Proportion of detainees in the Bimberi Youth Detention Centre with a completed health assessment within 24 hours of detention	100%	96%	100%
h. Justice Health Services community contacts ⁸	n/a	n/a	103,000
i. Percentage of current clients on opioid treatment with management plans	98%	98%	98%
j. Alcohol and Drug Services community contact ⁸	n/a	n/a	70,000
k. Proportion of clients contacted by a public mental health service within seven days post discharge into the community from a Health Directorate mental health inpatient unit ^{5,7}	75%	85%	n/a
l. Percentage of clients with outcome measures completed ^{5,7}	65%	60%	n/a
m. Cost weighted separations ⁷	3,004	3,004	n/a
n. Admitted patient separations ⁷	830	950	n/a
o. Children and youth services (0 - 17 years) ^{3,7}	52,000	48,000	n/a
p. Older persons' services (65+ years) ^{4,7}	17,000	15,000	n/a
q. Older persons' services bed days ^{4,7}	4,928	5,400	n/a
r. Supported accommodation bed occupancy rate ^{6,7}	95%	95%	n/a

Notes:

1. NWAU has replaced cost weighted separation and occasions of service as the activity measure following the implementation of the NHRA. NWAU {13} is the currency as defined by the Independent Hospital Pricing Authority in the National Price Determination 2013-14.
2. Reflects the community component of adult mental health services. Includes all community mental health services included in program area. This consists of Belconnen, City, Tuggeranong, Woden, Gungahlin, Children of Parents with a Mental Illness (COPMI) community mental health services.
3. Reflects community program of Child and Adolescent Mental Health Services (CAMHS) and youth services. Includes CAMHS North and South, The Cottage, Dialectical Behaviour Therapy (DBT) Program, CAMHS Early Intervention, Perinatal Mental Health Consultation and Eating Disorders Program (EDP).
4. To replace "Older Persons' services". Indicator reflects community program of ACT wide Mental Health Services. This program includes Aboriginal and Torres Strait Islander Services, Mobile Intensive Treatment Team (MITT) North, Mental Health Service Intellectual Disability, Neuropsychology, Mental Health Dual Diagnosis, Crisis Assessment and Treatment Team (CATT), Older Persons Mental Health community team.
5. These measures have moved to the ACT LHN (accountability indicator 1. e and f).
6. This will be in transition through DisabilityCare, and under the operational responsibility of DisabilityCare starting 1 July 2014.
7. Discontinued measure.
8. New measure.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.3: Public Health Services			
a. Samples analysed	7,600	7,600	7,800
b. Compliance of licensable, registrable and non licensable activities at time of inspection	85%	80% ¹	85%
c. Response time to environmental health hazards, communicable disease hazards relating to measles and meningococcal infections and food poisoning outbreaks is less than 24 hours	100%	100%	100%

Note:

1. An increase in non compliant premises identified through routine inspections, complaint based inspections and re-inspections of non compliant premises.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.4: Cancer Services			
a. Admitted – National Weighted Activity Units {13} ^{1,3}	n/a	n/a	4,570
b. Non-Admitted – National Weighted Activity Units {13} ^{1,3}	n/a	n/a	1,963
c. Total breast screens	14,907	13,844 ⁵	14,907
d. Number of breast screens for women aged 50 to 69	12,552	11,413 ⁵	12,552
e. Percentage of women who receive results of screen within 28 days	100%	100%	100%
f. Percentage of screened patients who are assessed within 28 days	90%	94%	90%
g. Cost weighted admitted patient separations ^{2,4}	4,142	4,098	n/a
h. Non admitted occasions of service ^{2,4}	59,260	63,663	n/a

Notes:

1. NWAU has replaced cost weighted separation and occasions of service as the activity measure following the implementation of the NHRA. NWAU {13} is the currency as defined by the Independent Hospital Pricing Authority in the National Price Determination 2013-14.
2. These services are included in the NWAU.
3. New measure.
4. Discontinued measure.
5. BreastScreen ACT has readily available appointments, but is experiencing difficulty filling them. A number of initiatives are underway to raise awareness and profile of the service, particularly within the target group of women aged 50-69.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.5: Rehabilitation, Aged and Community Care			
Patient activity			
a. Admitted – National Weighted Activity Units {13} ^{1,5}	n/a	n/a	5,764
b. Non-Admitted – National Weighted Activity Units {13} ^{1,5}	n/a	n/a	2,476
c. Cost weighted admitted patient separations ^{2,6}	3,541	3,506	n/a
d. Non-admitted occasions of service ^{2,3,6}	2,230	1,494	n/a
e. Sub-acute service — episodes of care ^{2,6}	1,384	1,273	n/a
f. Sub-acute service — occupied bed days ^{2,6}	13,349	11,765	n/a
g. Number of people assessed in falls clinics ^{2,4,6}	420	420	n/a
h. Number of nursing (domiciliary and clinic based) occasions of service	80,000	80,000	82,000
i. Number of allied health regional services (occasions of service)	22,000	22,000	22,600

Notes:

1. NWAU has replaced cost weighted separation and occasions of service as the activity measure following the implementation of the NHRA. NWAU {13} is the currency as defined by the Independent Hospital Pricing Authority in the National Price Determination 2013-14.
2. These services are included in the NWAU.
3. A large number of geriatric home visit activity undertaken by the Rapid Assessment of the Aged at Risk (RADAR Team) is no longer counted in the non-admitted occasions of service (OOS), however they have been included in the target.
4. Number of people assessed in falls clinics has been discontinued due to consistent levels of activity over recent years.
5. New measure.
6. Discontinued measure.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.6: Early Intervention and Prevention			
a. Immunisation coverage for the primary immunisation schedule measured at 1 year of age, in accordance with the Australian Childhood Immunisation Register	92%	93%	92%
b. Proportion of clients attending 'Well Women's Check' within the Women's Health Service that are from culturally and linguistically diverse communities	30%	39% ¹	35%
c. Proportion of children aged 0-14 who are entering substitute and kinship care within the ACT who attend the Child at Risk Health Unit for a health and wellbeing screen.	80%	88% ²	80%

Notes:

1. The favourable estimated outcome for 2012-13 reflects successful promotion of the service which targets culturally and linguistically diverse communities.
2. The favourable estimated outcome for 2012-13 is a result of good referral rates from the Community Services Directorate.

Changes to Appropriation

Changes to Appropriation – Controlled

Government Payment for Outputs	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	365,860	377,406	391,008	409,307	409,307
FMA Section 16B Rollovers from 2011-12					
Commonwealth Grants – National Healthcare SPP	2,618	-	-	-	-
Commonwealth Grants – Essential Vaccines NP	2,261	-	-	-	-
Commonwealth Grants – Preventive Health NP	1,043	-	-	-	-
Commonwealth Grants – Hospital and Health Workforce Reform NP	710	-	-	-	-
Commonwealth Grants – Health Services NP	301	-	-	-	-
Commonwealth Grants – Breastscreen Australia Radiography Workforce Initiatives NP	47	-	-	-	-
2013-14 Budget Policy Adjustments					
Enhanced Cancer Outpatients Services	-	900	1,225	1,251	1,277
General Inpatient Beds and Hospital in the Home	-	8,600	12,063	12,316	12,575
Establish an Outpatient Service for Drug and Alcohol Services	-	180	184	188	192
Expand Services at the Centenary Hospital for Women and Children	-	1,529	1,561	1,594	1,627
Enhancement of Services for Women, Youth and Children	-	781	797	814	831
Establishment of a Public Obesity Management Service	-	500	1,021	1,042	1,064
Enhanced Belconnen Health Centre and Walk-In Centre	-	1,650	2,391	2,441	2,492
Expand Access to Emergency Medicine and Rapid Assessment Services at ACT Public Hospitals	-	2,000	3,267	3,336	3,406
Continuing Access to Elective Surgery Services for Patients on the Public Elective Surgery Waiting List	-	8,000	8,168	8,339	8,515
Growth in Community Mental Health Services	-	1,000	1,021	1,042	1,064
Growth in Outpatient Services	-	1,000	1,021	1,042	1,064
Aboriginal and Torres Strait Islander Smoking Cessation Program	-	200	204	-	-
Advanced Care Planning	-	300	306	313	319
Mobile Dental Clinic	-	141	303	309	316
Offset – Base Funding Envelope	-	(26,781)	(33,532)	(34,027)	(34,742)
General Savings	-	(6,500)	(6,637)	(6,776)	(6,918)
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(915)	(937)	(961)	68,292
Revised Indexation Parameters – Community Sector Funding	-	(250)	(259)	(269)	114
Revised Superannuation Parameters	-	(1,000)	(2,000)	(3,000)	(4,000)
Revised Superannuation Guarantee Rate	-	725	1,530	3,222	5,068
Rebase ACT Local Hospital Network Based on In-scope Services	-	(143,336)	(141,550)	(148,171)	(200,783)
Social and Community Services (SACS) Pay Equity Award	-	223	306	400	804
Transfer – National Healthcare SPP to ACT LHN	(2,618)	-	-	-	-
Revised Funding Profile – Commonwealth Grants – Health Services NP	(144)	144	-	-	-
Revised Funding Profile – Commonwealth Grants – Hospital and Health Workforce Reform NP	(865)	865	-	-	-
Revised Funding Profile – Commonwealth Grants – Indigenous Early Childhood Development NP	(140)	140	-	-	-

Changes to Appropriation cont.

Changes to Appropriation – Controlled

Government Payment for Outputs	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Revised Funding Profile – Commonwealth Grants – Preventive Health NP	(2,646)	2,646	-	-	-
Revised Funding Profile – Commonwealth Grants – Commonwealth Dental Health Program NP	(156)	156	-	-	-
Revised Funding Profile – Commonwealth Grants – National Health Reform NP	(2,909)	2,909	-	-	-
Revised Funding Profile – Commonwealth Grants – Long Stay Older Patients NP	(783)	783	-	-	-
Revised Funding Profile – Commonwealth Grants – Essential Vaccines NP	(3,900)	3,900	-	-	-
Commonwealth Grants – Preventive Health NP	155	(3,108)	(3,044)	894	2,181
Commonwealth Grants – Hepatitis C Settlement Fund NP	33	-	-	-	-
Commonwealth Grants – Essential Vaccines NP	3,637	(4,162)	(892)	(896)	(580)
Commonwealth Grants – Long Stay Older Patients NP	3,833	-	-	-	-
Commonwealth Grants – Health Services NP	-	475	3,338	4,925	6,433
Commonwealth Grants – Mental Health (Reform Program) NP	-	-	-	-	(620)
Commonwealth Grants – Home and Community Care Services for Veterans NP	-	(1)	(142)	(142)	(142)
2013-14 Budget	366,337	231,100	240,721	258,533	279,156

Changes to Appropriation – Territorial

Payment for Expenses on Behalf of Territory	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	746	765	784	803	803
2013-14 Budget Policy Adjustments					
Continuity of Health Services Plan – Essential Infrastructure	-	3,850	-	-	-
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	20
2013-14 Budget	746	4,615	784	803	823

Changes to Appropriation cont.

Changes to Appropriation – Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	237,882	143,662	19,237	4,041	4,041
FMA Section 16B Rollovers from 2011-12					
Clinical Services Redevelopment – Phase 2	4,526	-	-	-	-
Enhanced Community Health Centre – Belconnen	4,291	-	-	-	-
New Gungahlin Health Centre	3,009	-	-	-	-
National Health Reform	2,935	-	-	-	-
Integrated Cancer Centre – Phase 2	1,869	-	-	-	-
Clinical Services Redevelopment – Phase 3	1,192	-	-	-	-
Staging, Decanting and Continuity of Services	924	-	-	-	-
Enhancing Canberra Hospital Facilities (Design)	802	-	-	-	-
New Multistorey Car Park TCH	783	-	-	-	-
Identity and Access Management	604	-	-	-	-
Digital Mammography	511	-	-	-	-
Northside Hospital Specification and Documentation	421	-	-	-	-
Central Sterilising Services	418	-	-	-	-
Clinical Equipment for Calvary Hospital	249	-	-	-	-
HIP Change Management and Communication Support	244	-	-	-	-
Energy Savings/Sustainability	221	-	-	-	-
Radiation Equipment	210	-	-	-	-
Building Upgrades	189	-	-	-	-
Patient/Medical Facilities Upgrades	183	-	-	-	-
Mechanical Systems Upgrades	158	-	-	-	-
Augmentation of Patient and Research Facilities	127	-	-	-	-
TCH Discharge Lounge Relocation	123	-	-	-	-
Refurbishment of Health Centre – Tuggeranong	102	-	-	-	-
Safety/Security Upgrades	54	-	-	-	-
Tuggeranong Health Centre – Stage 2	49	-	-	-	-
Secure Adult Mental Health Unit – Forward Design	29	-	-	-	-
Mental Health Young Persons Unit	25	-	-	-	-
Workplace Improvements	16	-	-	-	-
Women and Children's Hospital	(2,671)	-	-	-	-
Integrated Cancer Centre – Phase 1	(1,596)	-	-	-	-
Provision for Project Definition Planning	(1,220)	-	-	-	-
An E-Healthy Future	(754)	-	-	-	-
ACT Health Skills Development Centre	(254)	-	-	-	-
Linear Accelerator Procurement and Replacement	(170)	-	-	-	-
Augmentation of Medical Offices	(106)	-	-	-	-
Aboriginal and Torres Strait Islander Residential Alcohol and Other Drug Rehabilitation Facility	(57)	-	-	-	-
2013-14 Budget Policy Adjustments					
Calvary Hospital Car Park (Design)	-	1,300	-	-	-
University of Canberra Public Hospital (Design)	-	5,220	3,032	-	-
Continuity of Health Services Plan – Essential Infrastructure	-	7,625	3,933	2,292	2,667
Belconnen and Tuggeranong Walk-In Centres	-	951	-	-	-
Clinical Services and Inpatient Unit Design and Infrastructure Expansion	-	18,500	22,280	-	-
Mobile Dental Clinic	-	600	-	-	-

Changes to Appropriation cont.

Changes to Appropriation – Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	101
Revised Funding Profile – Adult Secure Mental Health Unit (Finalising Design)	(2,000)	1,500	500	-	-
Revised Funding Profile – Staging and Decanting – Moving to Our Future	(10,200)	4,231	5,969	-	-
Revised Funding Profile – Health Infrastructure Program – Project Management	(8,144)	(1,700)	9,844	-	-
Revised Funding Profile – Safety/Security Upgrades	(80)	80	-	-	-
Revised Funding Profile – Medical Facilities Upgrades	(50)	50	-	-	-
Revised Funding Profile – Patient/Medical Facilities	(100)	100	-	-	-
Revised Funding Profile – Ambulatory Care Improvements	(250)	250	-	-	-
Revised Funding Profile – Augmentation of Medical and Administration Offices	(70)	70	-	-	-
Revised Funding Profile – Integrated Cancer Care Centre (Phase 2)	(8,659)	8,659	-	-	-
Revised Funding Profile – Staging, Decanting and Continuity of Services	(5,624)	(34)	5,658	-	-
Revised Funding Profile – Central Sterilising Service	(4,798)	(8,501)	13,299	-	-
Revised Funding Profile – Northside Hospital Specification and Documentation (now University of Canberra Public Hospital)	(3,121)	3,121	-	-	-
Revised Funding Profile – Tuggeranong Health Centre – Stage 2	(4,949)	2,844	2,105	-	-
Revised Funding Profile – HIP Change Management and Communication Support	(1,100)	1,100	-	-	-
Revised Funding Profile – Integrated Cancer Centre – Phase 1	7,226	(7,226)	-	-	-
Revised Funding Profile – Enhanced Community Health Centre – Belconnen	(17,317)	17,317	-	-	-
Revised Funding Profile – Mental Health Young Persons Unit	(575)	575	-	-	-
Revised Funding Profile – ACT Health Skills Development Centre	(227)	227	-	-	-
Revised Funding Profile – Women and Children's Hospital	(10,982)	10,982	-	-	-
Revised Funding Profile – Refurbishment of Health Centre – Tuggeranong	(2,236)	2,236	-	-	-
Revised Funding Profile – Adult Secure Mental Health Unit – Forward Design	(459)	459	-	-	-
Revised Funding Profile – Building Upgrades	(350)	350	-	-	-
Revised Funding Profile – An E-Healthy Future	(9,000)	(4,500)	3,500	10,000	-
Revised Funding Profile – Building Upgrades	(40)	40	-	-	-
Revised Funding Profile – Enhanced Community Centre Backup Power	(500)	500	-	-	-
Revised Funding Profile – New Gungahlin Health Centre	(480)	480	-	-	-
Revised Funding Profile – New Multistorey Car Park TCH	(583)	583	-	-	-
Revised Funding Profile – Clinical Equipment for Calvary Hospital	(388)	388	-	-	-
Revised Funding Profile – Identity and Access Management	(478)	478	-	-	-
Revised Funding Profile – Neonatal Intensive Care Unit – Video Streaming Services	(100)	100	-	-	-
Revised Funding Profile – Digital Mammography	(260)	260	-	-	-

Changes to Appropriation cont.

Changes to Appropriation – Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Revised Funding Profile – Clinical Services Redevelopment (Phase 2)	(1,048)	98	-	-	-
Revised Funding Profile – Clinical Services Redevelopment (Phase 3)	(6,431)	(461)	2,992	-	-
Revised Funding Profile – Provision for Project Definition Planning	(5,313)	3,263	-	-	-
Revised Funding Profile – Aboriginal and Torres Strait Islander Residential Alcohol and Other Drug Rehabilitation Facility	(3,645)	1,678	3,017	1,000	-
Adult Mental Health Inpatient Facility	4,650	200	-	-	-
Cessation – Enhancement of Canberra Hospital Facilities (Design)	(13,760)	(27,020)	-	-	-
Savings – Computer Radiography Unit	(230)	-	-	-	-
Savings – Linear Accelerator Procurement and Replacement	(450)	-	-	-	-
Savings – ACT Health Skills Development Centre	(63)	(227)	-	-	-
2013-14 Budget	143,134	190,408	95,366	17,333	6,809

2013-14 Capital Works Program

Controlled	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
New Capital Works						
Calvary Hospital Car Park (Design)	1,300	-	1,300	-	-	Jun 2014
University of Canberra Public Hospital (Design)	8,252	-	5,220	3,032	-	Feb 2015
Continuity of Health Services Plan – Essential Infrastructure ¹	20,367	-	11,472	3,933	2,292	Jun 2017
Belconnen and Tuggeranong Walk-In Centres	951	-	951	-	-	Jun 2014
Clinical Services and Inpatient Unit Design and Infrastructure Expansion	40,780	-	18,500	22,280	-	Jun 2015
Total New Capital Works	71,650	-	37,443	29,245	2,292	
Capital Upgrades						
Building Upgrades	705	-	705			
Electrical/Fire/Safety Upgrades	570	-	570			
Heating, Ventilation and Air Conditioning Systems Upgrades	375	-	375			
Medical Facilities Upgrades	660	-	660			
Facilities Improvements to Laboratory and Outpatients Area	890	-	890			
Upgrade of Medical and Administrative Offices	646	-	646			
Total Capital Upgrades	3,846	-	3,846			
Total New Works	75,496	-	41,289	29,245	2,292	
Works in Progress						
Staging and Decanting – Moving To Our Future	22,300	600	15,731	5,969	-	Sep 2014
Health Infrastructure Program – Project Management	19,319	2,675	6,800	9,844	-	Dec 2014
Enhanced Community Centre Back Up Power	3,540	1,500	2,040	-	-	Jun 2014
Staging, Decanting and Continuity of Services	19,430	4,576	9,196	5,658	-	Dec 2014
Clinical Services Redevelopment – Phase 2 ²	8,850	8,552	298	-	-	Jun 2013
Clinical Services Redevelopment – Phase 3	21,800	4,948	13,860	2,992	-	Dec 2014
Integrated Cancer Centre – Phase 2	15,102	2,102	13,000	-	-	Sep 2013
Central Sterilising Services	17,270	423	3,548	13,299	-	Apr 2015
Northside Hospital Specification and Documentation	4,000	879	3,121	-	-	Jun 2014
Tuggeranong Health Centre – Stage 2	14,000	2,606	8,994	2,400	-	Jun 2014
HIP Change Management and Communication Support	4,117	3,017	1,100	-	-	Jun 2014
Enhanced Community Health Centre – Belconnen	51,344	31,173	20,171	-	-	Sep 2013
Mental Health Young Persons Unit	775	145	630	-	-	Nov 2013

2013-14 Capital Works Program cont.

Controlled	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
Works in Progress Cont.						
Women and Children's Hospital	111,060	90,878	20,182	-	-	Nov 2013
New Gungahlin Health Centre ³	18,000	17,520	480	-	-	Aug 2012
Refurbishment of Health Centre – Tuggeranong	5,000	2,425	2,575	-	-	Jun 2014
Provision for Project Definition Planning	59,040	55,777	3,263	-	-	Jun 2014
Adult Acute Mental Health Inpatient Unit ²	28,480	28,280	200	-	-	Apr 2012
Adult Secure Mental Health Unit (Forward Design) ²	1,200	741	459	-	-	Jun 2013
Adult Secure Mental Health Unit (Finalising Design) ²	2,000	-	1,500	500	-	Jun 2014
New Multi-storey Car Park TCH ²	42,720	42,137	583	-	-	Jun 2013
Aboriginal Torres Strait Islander Residential Alcohol and Other Drug Rehabilitation Facility	7,933	1,239	2,677	3,017	1,000	Aug 2015
<u>Prior Year Upgrades</u>						
Building Upgrades to address Condition Report findings including Works to Bathrooms, Plumbing and Other Works	580	540	40	-	-	
Fire/Safety/Security Upgrades to address outcomes of Fire reports, Improve Access Control to Plant Rooms, Upgrade Flooring and Other Works	352	272	80	-	-	
Medical Facilities Upgrades including at the Emergency Department, Child and Mental Health Facilities	520	470	50	-	-	
Facilities Improvements to Patient Accommodation at the Canberra Hospital	620	520	100	-	-	
Ambulatory Care Improvements at the Canberra Hospital including the Respiratory Medicine and Gastroenterology Areas	680	430	250	-	-	
Augmentation of Medical and Administrative Offices to meet Organisational Change and Growth	420	350	70	-	-	
Total Works in Progress	480,452	304,775	130,998	43,679	1,000	
Total Controlled Capital Works	555,948	304,775	172,287	72,924	3,292	

Notes:

1. An additional \$2.667 million is forecast for the 2016-17 financial year.
2. This funding profile reflects the expected timing of payments.
3. These projects are completed but are in defects liability period.

2013-14 Capital Works Program cont.

Territorial	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
Capital Upgrades						
Liquid Oxygen Vessel Upgrade	15	-	15			Jun 2014
Building Management System Upgrade	100	-	100			Jun 2014
Environmental Improvements to Cooling System	300	-	300			Jun 2014
Fire Safety System Upgrade	200	-	200			Jun 2014
Xavier Building Floor Replacement	150	-	150			Jun 2014
Total Capital Upgrades	765	-	765			
Total New Works	765	-	765			
Total Territorial Capital Works	765	-	765			

Health Directorate Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
365,860	Government Payment for Outputs	366,337	231,100	-37	240,721	258,533	279,156
100,803	User Charges - Non ACT Government	100,803	102,448	2	104,806	107,372	109,766
546,730	User Charges - ACT Government	546,730	718,290	31	764,892	822,180	891,883
0	Grants from the Commonwealth	4,000	4,120	3	4,245	4,370	4,495
278	Interest	100	100	-	100	100	100
0	Distribution from Investments with the Territory Banking Account ¹	178	178	-	178	178	178
16,746	Other Revenue	12,746	13,230	4	13,722	14,183	14,633
758	Resources Received Free of Charge	758	780	3	792	804	824
1,031,175	Total Revenue	1,031,652	1,070,246	4	1,129,456	1,207,720	1,301,035
Gains							
1,524	Other Gains	1,524	1,544	1	1,574	1,604	1,624
1,524	Total Gains	1,524	1,544	1	1,574	1,604	1,624
1,032,699	Total Income	1,033,176	1,071,790	4	1,131,030	1,209,324	1,302,659
Expenses							
553,280	Employee Expenses	555,715	576,404	4	611,750	652,814	708,908
69,116	Superannuation Expenses	69,236	72,099	4	75,076	78,150	82,232
301,234	Supplies and Services	311,240	318,133	2	334,451	363,640	390,988
35,882	Depreciation and Amortisation	29,882	35,673	19	41,395	42,451	43,485
401	Borrowing Costs	401	401	-	401	401	401
15,394	Cost of Goods Sold	9,894	10,551	7	10,934	11,353	11,773
76,920	Grants and Purchased Services	81,272	84,023	3	87,185	90,447	94,679
11,060	Other Expenses	12,093	12,425	3	12,857	13,481	14,025
1,063,287	Total Ordinary Expenses	1,069,733	1,109,709	4	1,174,049	1,252,737	1,346,491
-30,588	Operating Result	-36,557	-37,919	-4	-43,019	-43,413	-43,832
-30,588	Total Comprehensive Income	-36,557	-37,919	-4	-43,019	-43,413	-43,832

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distributions from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Health Directorate Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
1,522	Cash and Cash Equivalents	24,832	23,803	-4	22,265	20,227	17,689
47,572	Receivables	64,777	67,010	3	69,752	72,994	76,736
0	Investments	2,990	2,990	-	2,990	2,990	2,990
8,066	Inventories	7,753	7,953	3	8,153	8,353	8,553
127	Assets Held for Sale	168	168	-	168	168	168
2,516	Other Current Assets	2,615	2,715	4	2,815	2,915	3,015
59,803	Total Current Assets	103,135	104,639	1	106,143	107,647	109,151
Non Current Assets							
2,235	Receivables	100	200	100	300	400	500
3,000	Investments	0	0	-	0	0	0
785,281	Property, Plant and Equipment	765,710	1,002,588	31	1,162,229	1,155,928	1,144,684
33,872	Intangibles	8,577	21,023	145	33,538	37,553	31,568
301,294	Capital Works in Progress	212,785	127,925	-40	20,000	8,000	0
1,125,682	Total Non Current Assets	987,172	1,151,736	17	1,216,067	1,201,881	1,176,752
1,185,485	TOTAL ASSETS	1,090,307	1,256,375	15	1,322,210	1,309,528	1,285,903
Current Liabilities							
56,597	Payables	59,651	59,851	..	60,051	60,251	60,451
3,099	Finance Leases	3,388	3,488	3	3,588	3,688	3,788
159,114	Employee Benefits	170,027	181,438	7	192,758	203,988	215,218
5,462	Other Liabilities	856	1,056	23	1,256	1,456	1,656
224,272	Total Current Liabilities	233,922	245,833	5	257,653	269,383	281,113
Non Current Liabilities							
3,099	Finance Leases	1,902	2,002	5	2,102	2,202	2,302
18,392	Employee Benefits	16,714	18,282	9	19,850	21,418	22,986
1,503	Other	1,503	1,503	-	1,503	1,503	1,503
22,994	Total Non Current Liabilities	20,119	21,787	8	23,455	25,123	26,791
247,266	TOTAL LIABILITIES	254,041	267,620	5	281,108	294,506	307,904
938,219	NET ASSETS	836,266	988,755	18	1,041,102	1,015,022	977,999
REPRESENTED BY FUNDS EMPLOYED							
793,218	Accumulated Funds	692,259	844,748	22	897,095	871,015	833,992
145,001	Reserves	144,007	144,007	-	144,007	144,007	144,007
938,219	TOTAL FUNDS EMPLOYED	836,266	988,755	18	1,041,102	1,015,022	977,999

Health Directorate Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
585,924	Opening Accumulated Funds	585,682	692,259	18	844,748	897,095	871,015
145,001	Opening Asset Revaluation Reserve	144,007	144,007	-	144,007	144,007	144,007
730,925	Balance at the Start of the Reporting Period	729,689	836,266	15	988,755	1,041,102	1,015,022
Comprehensive Income							
-30,588	Operating Result for the Period	-36,557	-37,919	-4	-43,019	-43,413	-43,832
-30,588	Total Comprehensive Income	-36,557	-37,919	-4	-43,019	-43,413	-43,832
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
237,882	Capital Injections	143,134	190,408	33	95,366	17,333	6,809
237,882	Total Transactions Involving Owners Affecting Accumulated Funds	143,134	190,408	33	95,366	17,333	6,809
Closing Equity							
793,218	Closing Accumulated Funds	692,259	844,748	22	897,095	871,015	833,992
145,001	Closing Asset Revaluation Reserve	144,007	144,007	-	144,007	144,007	144,007
938,219	Balance at the End of the Reporting Period	836,266	988,755	18	1,041,102	1,015,022	977,999

Health Directorate Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
365,860	Cash from Government for Outputs	366,337	231,100	-37	240,721	258,533	279,156
647,487	User Charges	641,487	820,496	28	869,456	929,310	1,001,387
0	Grants Received from the Commonwealth	4,000	4,120	3	4,245	4,370	4,495
278	Interest Received	100	100	-	100	100	100
0	Distribution from Investments with the Territory Banking Account ¹	178	178	-	178	178	178
104,670	Other Receipts	80,670	82,174	2	82,696	83,187	83,657
1,118,295	Operating Receipts	1,092,772	1,138,168	4	1,197,396	1,275,678	1,368,973
	Payments						
551,238	Related to Employees	553,304	563,462	2	598,899	639,990	696,084
69,116	Related to Superannuation	69,236	72,099	4	75,076	78,150	82,232
296,432	Related to Supplies and Services	327,438	318,937	-3	335,280	364,538	390,886
401	Borrowing Costs	401	401	-	401	401	401
76,920	Grants and Purchased Services	81,272	84,023	3	87,185	90,447	95,679
112,660	Other	87,702	90,545	3	91,832	93,357	94,781
1,106,767	Operating Payments	1,119,353	1,129,467	1	1,188,673	1,266,883	1,360,063
11,528	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-26,581	8,701	133	8,723	8,795	8,910
CASH FLOWS FROM INVESTING ACTIVITIES							
	Payments						
247,996	Purchase of Property, Plant and Equipment and Capital Works	159,648	198,686	24	104,175	26,714	16,805
247,996	Investing Payments	159,648	198,686	24	104,175	26,714	16,805
-247,996	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-159,648	-198,686	-24	-104,175	-26,714	-16,805

Health Directorate Cash Flow Statement cont.

CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
237,882	Capital Injections from Government	143,134	190,408	33	95,366	17,333	6,809
237,882	Financing Receipts	143,134	190,408	33	95,366	17,333	6,809
Payments							
1,452	Repayment of Finance Leases	1,452	1,452	-	1,452	1,452	1,452
1,452	Financing Payments	1,452	1,452	-	1,452	1,452	1,452
236,430	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	141,682	188,956	33	93,914	15,881	5,357
-38	NET INCREASE / (DECREASE) IN CASH HELD	-44,547	-1,029	98	-1,538	-2,038	-2,538
1,560	CASH AT THE BEGINNING OF REPORTING PERIOD	69,379	24,832	-64	23,803	22,265	20,227
1,522	CASH AT THE END OF REPORTING PERIOD	24,832	23,803	-4	22,265	20,227	17,689

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distributions from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs: the decrease of \$135.237 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to a realignment of funding between the ACT Local Hospital Network Directorate (ACT LHN) and the Health Directorate.
- user charges — ACT Government: the increase of \$171.560 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to a realignment of funding between the ACT LHN and the Health Directorate. This offsets the reduction in government payment for outputs mentioned above.
- grants from the Commonwealth: the increase of \$4 million in the 2012-13 estimated outcome from the original budget is due to the Aged Care Funding Agreement (\$3 million) and the Aged Care Assessment Program (\$1 million). These are now paid to Health Directorate directly and replace funding paid through GPO transfers.
- other revenue: the decrease of \$4 million in the 2012-13 estimated outcome from the original budget is mainly due to a decreased volume in the sale of medical and surgical supplies to private hospitals (\$5.5 million), partially offset by an increase in grant revenue.
- employee expenses: the increase of \$20.689 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to planned growth in expenses, and new and continuing initiatives.
- supplies and services:
 - the increase of \$10.006 million in the 2012-13 estimated outcome from the original budget is due to one-off expenditure on Health Workforce Australia projects and other roll-overs from 2011-12; and
 - the increase of \$6.893 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to indexation and new initiatives .
- depreciation and amortisation:
 - the decrease of \$6 million in the 2012-13 estimated outcome from the original budget is mainly due to delay in the completion of HIP projects, including elements of the information technology project, 'An E-Healthy Future'; and
 - the increase of \$5.791 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the expected completion of HIP projects.
- cost of goods sold: the decrease of \$5.5 million in the 2012-13 estimated outcome from the original budget is mainly due to a decreased volume in sale of medical and surgical supplies to private hospitals.
- grants and purchased services: the increase of \$4.352 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of Commonwealth funding to Calvary Public Hospital for the refurbishment of the emergency department.

Balance Sheet

- cash and cash equivalents: the increase of \$23.310 million in the 2012-13 estimated outcome from the original budget reflects an increase in payables flowing from the 2011-12 audited outcome and the timing of capital expenditure on plant and equipment and IT systems.
- current and non-current receivables: the increase of \$15.070 million in the 2012-13 estimated outcome from the original budget is due to the 2011-12 audited outcome flow-on effect.
- property, plant and equipment:
 - the decrease of \$19.571 million in the 2012-13 estimated outcome from the original budget is mainly due to delays in projects under HIP; and
 - the increase of \$236.878 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to expected completion of HIP projects.
- intangibles:
 - the decrease of \$25.295 million in the 2012-13 estimated outcome from the original budget is mainly due to delays in 'An E-Healthy Future' capital program and the reclassification of some assets as plant and equipment; and
 - the increase of \$12.446 million in 2013-14 Budget from the 2012-13 estimated outcome is due to the expected completion of projects under the 'An E-Healthy Future' capital program.
- capital works in progress: the decrease of \$88.509 million in the 2012-13 estimated outcome from the original budget and the decrease of \$84.860 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the timing of HIP projects currently underway or commencing in 2013-14.
- current employee benefits:
 - the increase of \$10.913 million in the 2012-13 estimated outcome from the original budget is mainly due to the impact of the discount rate on the long service leave liability; and
 - the increase of \$11.411 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to planned growth in expenses, and new and continuing initiatives.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

Health Directorate
Statement of Income and Expenses on Behalf of the Territory

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
746	Payment for Expenses on behalf of Territory	746	4,615	519	784	803	823
693	Taxes, Fees and Fines	993	1,230	24	1,262	1,295	1,329
1,439	Total Revenue	1,739	5,845	236	2,046	2,098	2,152
1,439	Total Income	1,739	5,845	236	2,046	2,098	2,152
Expenses							
746	Grants and Purchased Services	746	4,615	519	784	803	823
693	Transfer Expenses	993	1,230	24	1,262	1,295	1,329
1,439	Total Expenses	1,739	5,845	236	2,046	2,098	2,152
0	Operating Result	0	0	-	0	0	0
0	Total Comprehensive Income	0	0	-	0	0	0

Health Directorate
Statement of Assets and Liabilities on Behalf of the Territory

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
294	Cash and Cash Equivalents	300	300	-	300	300	300
6	Receivables	0	0	-	0	0	0
300	Total Current Assets	300	300	-	300	300	300
300	TOTAL ASSETS	300	300	-	300	300	300
Current Liabilities							
300	Payables	300	300	-	300	300	300
300	Total Current Liabilities	300	300	-	300	300	300
300	TOTAL LIABILITIES	300	300	-	300	300	300
0	NET ASSETS	0	0	-	0	0	0
REPRESENTED BY FUNDS EMPLOYED							
0	TOTAL FUNDS EMPLOYED	0	0	-	0	0	0

Health Directorate
Statement of Changes in Equity on Behalf of the Territory

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
0	Total Movement in Reserves	0	0	-	0	0	0
0	Balance at the End of the Reporting Period	0	0	-	0	0	0

Health Directorate
Statement of Cash Flows on Behalf of the Territory

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
746	Cash from Government for EBT	746	4,615	519	784	803	823
693	Taxes, Fees and Fines	993	1,230	24	1,262	1,295	1,329
75	Other Receipts	75	462	516	79	81	82
1,514	Operating Receipts	1,814	6,307	248	2,125	2,179	2,234
	Payments						
746	Grants and Purchased Services	746	4,615	519	784	803	823
75	Other	75	462	516	79	81	82
693	Territory Receipts to Government	993	1,230	24	1,262	1,295	1,329
1,514	Operating Payments	1,814	6,307	248	2,125	2,179	2,234
0	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	0	0	-	0	0	0
294	CASH AT THE BEGINNING OF REPORTING PERIOD	300	300	-	300	300	300
294	CASH AT THE END OF REPORTING PERIOD	300	300	-	300	300	300

Notes to the Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- taxes, fees and fines and transfer expenses: the increase of \$0.3 million in the 2012-13 estimated outcome from the original Budget, and the increase of \$0.237 million in the 2013-14 Budget from the 2012-13 estimated outcome are due to increases in licence fees under a number of public health regulations.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the note above.

ACT LOCAL HOSPITAL NETWORK DIRECTORATE

Purpose

The ACT Local Hospital Network Directorate (ACT LHN) was established under the *Health Act 1953* (the Act), and is administered by the Director-General of the Health Directorate and supported by staff from the Health Directorate.

The ACT Local Hospital Council (Council), constituted under the Act, provides advice to the Director-General of the Health Directorate on the clinical and corporate governance framework needed to support the improvement in standards of patient care and services provided through the ACT LHN. The Council also advises on ways to support, encourage and facilitate community and clinician involvement in the planning of services that form part of the ACT LHN. The Council reports to the Minister for Health on the state of the ACT LHN and any recommendations relating to improvement of the ACT LHN that the Council considers necessary.

The ACT LHN receives Activity Based Funding (ABF) from both the Commonwealth and the ACT Governments, and block funding for teaching, training and research. It purchases public hospital services from four ACT public hospital providers:

- Canberra Hospital;
- Calvary Public Hospital;
- Clare Holland House; and
- Queen Elizabeth II Family Centre.

2013-14 Priorities

Strategic and operational priorities to be pursued in 2013-14 include:

- receiving and distributing funding for public hospital services under the *National Health Reform Agreement* (NHRA); and
- purchasing public hospital services from four ACT public hospital providers.

Estimated Employment Level

The ACT LHN does not employ any staff. All staff providing administrative support for the ACT LHN are employed by the Health Directorate.

Strategic Objectives and Indicators

The ACT LHN consists of a networked system that includes the Canberra Hospital and Health Services, Calvary Hospital, Clare Holland House and Queen Elizabeth II Family Centre. The ACT LHN has a *Service Level Agreement* (SLA) which sets out the delivery of public hospital services and is agreed between the Minister for Health and the Director-General of the Health Directorate. This SLA identifies the funding and activity to be delivered by the ACT LHN and key performance priority targets. The ACT Government, through the Health Minister and Health Directorate, manages system-wide public hospital service delivery, planning and performance, including the purchasing of public hospital services and capital planning, and is responsible for the management of the ACT LHN.

The following Strategic Indicators include some of the major performance indicators implemented under the requirements of the NHRA.

Strategic Objective 1

Percentage of Elective Surgery Cases Admitted on Time by Clinical Urgency

Clinically recommended time by urgency category	2012 ¹ Target	2012 Outcome	2013 ¹ Target	2014 ¹ Target
Urgent – admission within 30 days is desirable for a condition that has the potential to deteriorate quickly to the point that it may become an emergency	95%	99%	97%	100%
Semi urgent – admission within 90 days is desirable for a condition causing some pain, dysfunction or disability which is not likely to deteriorate quickly or become an emergency	55%	57%	66%	78%
Non urgent – admission at some time in the future acceptable for a condition causing minimal or no pain, dysfunction or disability, which is not likely to deteriorate quickly and which does not have the potential to become an emergency ²	82%	89%	86%	91%

Notes:

1. Targets are based on calendar year data in accordance with national reporting requirements.
2. Health Directorate establishes a 365 day maximum desirable waiting time for category three non urgent patients.

Strategic Objective 2

Improved Emergency Department Timeliness

Strategic Indicator 2.1: The Proportion of Emergency Department Presentations that are Treated within Clinically Appropriate Timeframes

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target	Long Term Target
One – resuscitation seen immediately	100%	100%	100%	100%
Two – emergency seen within 10 mins	80%	71%	80%	80%
Three – urgent seen within 30 mins	75%	43%	75%	75%
Four – semi urgent seen within 60 mins	70%	46%	70%	70%
Five – non urgent seen within 120 mins	70%	78%	70%	70%
All Presentations	70%	52%	70%	70%

Strategic Indicator 2.2: The proportion of Emergency Department presentations whose length of stay in the Emergency Department is four hours or less

	2012 Target ¹	2012 Outcome	2013 Target ¹	2014 Target ¹	2015 Target ¹
The proportion of Emergency Department presentations who either physically leave the Emergency Department for admission to hospital, are referred for treatment or are discharged, whose total time in the Emergency Department is within four hours.	64%	57%	65%	77%	90%

Note:

1. Targets are based on calendar year data in accordance with national reporting requirements.

Strategic Objective 3

Maximising the Quality of Hospital Services

The following four indicators are a selection of the patient safety and service quality indicators that are used to monitor ACT public hospital services. The targets provide an indication of the desired outcomes over time. Given the nature of the indicators, small fluctuations during a particular period can skew results. The success in meeting these indicators requires a consideration of performance over time rather than for any given period.

Strategic Indicator 3.1: The Proportion of People who Undergo a Surgical Operation Requiring an Unplanned Return to the Operating Theatre within a Single Episode of Care due to Complications of their Primary Condition

This indicator represents the quality of theatre and post operative care.

	2012-13 Target ¹	2012-13 Est. Outcome	2013-14 Target ¹
Canberra Hospital	<1.0%	0.7%	<1.0%
Calvary Public Hospital	<0.5%	0.4%	<0.5%

Note:

1. Hospital targets are based on similar rates for peer hospitals – based on the Australian Council of Healthcare Standards (ACHS).

Strategic Indicator 3.2: The Proportion of People Separated from ACT public hospitals who are Re-admitted to Hospital within 28 Days of their Separation due to Complications of their Condition (where the re-admission was unforeseen at the time of separation)

This indicator highlights the effectiveness of hospital based and community services in the ACT in the treatment of persons who receive hospital based care.

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Canberra Hospital	<2.0%	1.5%	<2.0%
Calvary Public Hospital	<1.0%	0.8%	<1.0%

Strategic Indicator 3.3: The Number of People Admitted to Hospitals per 10,000 Occupied Bed Days who Acquire a Staphylococcus Aureus Bacteraemia Infection (SAB infection) During their Stay

This provides an indication of the safety of hospital based services.

	2012-13 Target	2012-13 Est. Outcome ¹	2013-14 Target
Canberra Hospital	<2 per 10,000	1.4 per 10,000	<2 per 10,000
Calvary Public Hospital	<2 per 10,000	0.3 per 10,000	<2 per 10,000

Note:

1. Very small numbers can cause fluctuations in the results for this indicator.

Strategic Indicator 3.4: The Estimated Hand Hygiene Rate

The estimated hand hygiene rate for a hospital is a measure of how often (as a percentage) hand hygiene is correctly performed.

It is calculated by dividing the number of observed hand hygiene 'moments' where proper hand hygiene was practiced in a specified audit period, by the total number of observed hand hygiene 'moments' in the same audit period.

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Canberra Hospital	70%	69%	70%
Calvary Public Hospital	70%	74%	70%

Output Class

	Total Cost		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output Class 1:				
ACT Local Hospital Network	711,341	906,340	576,588	550,054

Output Description

The ACT LHN will receive funding under the NHRA and purchase public hospital services from the Canberra Hospital and Health Services, Calvary Hospital, Clare Holland House and Queen Elizabeth II Family Centre.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: ACT Local Hospital Network			
Number of National Weighted Activity Units (NWAU)^{1,2}	NWAU {12} ³	NWAU {12} ³	NWAU {13} ³
a. Admitted	n/a	n/a	106,100
b. Non-admitted	n/a	n/a	38,416
c. Emergency	n/a	n/a	13,657
d. Total	117,494	122,762	158,173
e. Percentage of mental health clients with outcome measures completed	n/a	n/a	65%
f. Proportion of mental health clients contacted by a Health Directorate community facility within 7 days post discharge from inpatient services ⁴	n/a	n/a	75%

Notes:

1. National Weighted Activity Unit (NWAU) is the 'currency' that is used to express the price weights for all services that are funded on an activity basis.
2. NWAU has replaced cost weighted separation and occasions of service as the activity measure following the implementation of the NHRA.
3. NWAU {12} is the currency as defined by the Independent Hospital Pricing Authority in the National Efficient Price Determination 2012-13. NWAU {13} is the currency as defined by the Independent Hospital Pricing Authority in the National Price Determination 2013-14.
4. These measures combine the results for Canberra Hospital and Calvary Public Hospital. They were reported separately in 2012-13.

Output Measures No Longer Used

The following output measures are being removed for 2013-14 as both Calvary Hospital and Clare Holland House National Weighted Activity Units (NWAU) are included in the above indicators. In addition, NWAU has replaced cost weighted separation and occasions of service as the activity measure following the implementation of the NHRA.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.1: Acute Services – Calvary Public Hospital			
Patient activity			
a. Cost weighted patient separations	24,844	22,860	n/a
b. Non-admitted occasions of service	53,736	n/a	n/a
c. Percentage of category one elective surgery patients who receive surgery within 30 days of listing ¹	97%	97%	n/a

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.2: Mental Health – Calvary Public Hospital			
Patient activity			
a. Cost weighted separations	1,424	1,353	n/a
b. Admitted patient separations	670	637	n/a
c. Percentage of clients with outcome measures completed ²	65%	90%	n/a
d. Proportion of clients contacted by a Health Directorate community facility within 7 days post discharge from inpatient services ²	75%	75%	n/a

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.3: Cancer Services – Calvary Public Hospital			
Patient activity			
a. Cost weighted admitted patient separations	271	244	n/a
b. Non admitted occasions of service	2,620	2,882	n/a
Output 1.4: Rehabilitation and Aged Care – Calvary Public Hospital			
Patient activity			
a. Cost weighted admitted patient separations	789	789	n/a
b. Sub acute service – episodes of care	256	256	n/a
c. Sub acute service – occupied bed days	9,500	7,600	n/a
Output 1.5: Clare Holland House			
Cost weighted patient separations	618	618	n/a

Notes:

1. This measure is now reported in Strategic Objective 1.
2. These measures have moved to Output Class 1 accountability indicators e and f.

Changes to Appropriation

Changes to Appropriation – Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Government Payment for Outputs					
2012-13 Budget	429,135	408,964	430,715	455,024	455,024
2nd Appropriation					
Payments under the National Health Reform Agreement	113,147	-	-	-	-
2013-14 Budget Policy Adjustments					
Savings – Increase in Cross Border Revenue	-	(3,000)	(3,063)	(3,127)	(3,193)
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	11,376
Rebase ACT Local Hospital Network Based on In-scope Services	-	143,336	141,550	148,171	169,432
Commonwealth Grant – Cross Border Payments	31,688	-	-	-	-
National Healthcare SPP	-	754	(2,264)	(5,925)	-
Transfer – National Healthcare SPP from Health Directorate	2,618	-	-	-	-
2013-14 Budget	576,588	550,054	566,938	594,143	632,639

ACT Local Hospital Network Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
429,135	Government Payment for Outputs	576,588	550,054	-5	566,938	594,143	632,639
120,000	User Charges – Non ACT Government	66,302	76,750	16	79,249	81,053	82,896
169,605	Grants from the Commonwealth	68,451	279,536	308	318,438	360,980	407,623
718,740	Total Revenue	711,341	906,340	27	964,625	1,036,176	1,123,158
718,740	Total Income	711,341	906,340	27	964,625	1,036,176	1,123,158
Expenses							
696,592	Grants and Purchased Services	696,592	886,520	27	944,072	1,014,777	1,100,900
17,418	Other Expenses	10,019	14,420	44	14,853	15,299	15,758
4,730	Transfer Expenses	4,730	5,400	14	5,700	6,100	6,500
718,740	Total Ordinary Expenses	711,341	906,340	27	964,625	1,036,176	1,123,158
0	Operating Result	0	0	-	0	0	0
0	Total Comprehensive Income	0	0	-	0	0	0

ACT Local Hospital Network Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
0	NET ASSETS	0	0	-	0	0	0
REPRESENTED BY FUNDS EMPLOYED							
0	TOTAL FUNDS EMPLOYED	0	0	-	0	0	0

ACT Local Hospital Network Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
0	Total Movement in Reserves	0	0	-	0	0	0
0	Balance at the End of the Reporting Period	0	0	-	0	0	0

ACT Local Hospital Network Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
429,135	Cash from Government for Outputs	576,588	550,054	-5	566,938	594,143	632,639
120,000	User Charges	66,302	76,750	16	79,249	81,053	82,896
169,605	Grants Received from the Commonwealth	68,451	279,536	308	318,438	360,980	407,623
718,740	Operating Receipts	711,341	906,340	27	964,625	1,036,176	1,123,158
	Payments						
696,592	Grants and Purchased Services	696,592	886,520	27	944,072	1,014,777	1,100,900
4,730	Payments to GGS Agencies for Outputs	4,730	5,400	14	5,700	6,100	6,500
17,418	Other	10,019	14,420	44	14,853	15,299	15,758
718,740	Operating Payments	711,341	906,340	27	964,625	1,036,176	1,123,158
0	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	0	0	-	0	0	0
0	CASH AT THE BEGINNING OF REPORTING PERIOD	0	0	-	0	0	0
0	CASH AT THE END OF REPORTING PERIOD	0	0	-	0	0	0

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the increase of \$147.453 million in the 2012-13 estimated outcome from the original budget is due to delays in the establishment of the ACT State Pool account under the NHRA and a change to the flow of funding from NSW for cross border health costs; and
 - the decrease of \$26.534 million in the 2013-14 Budget from the 2012-13 estimated outcome reflects a rebasing of the services classified as in-scope of the NHRA. This is offset by the full year operation of the ACT State Pool account.
- user charges — non ACT Government:
 - the decrease of \$53.698 million in the 2012-13 estimated outcome from the original budget is due to a change in the flow of funding from NSW for cross border health costs. The Commonwealth proportion of cross border activity is now paid through Grants from the Commonwealth; and
 - the increase of \$10.448 million in the 2013-14 Budget from the 2012-13 estimated outcome relates to growth in activity for treatment of interstate patients.
- grants from the Commonwealth:
 - the decrease of \$101.154 million in the 2012-13 estimated outcome from the original budget is due to delays in the establishment of the ACT State Pool account under the NHRA, offset by a change to the flow of funding from NSW for cross border health costs; and
 - the increase of \$211.085 million in the 2013-14 Budget from the 2012-13 estimated outcome reflects the full year operation of the ACT State Pool account under the NHRA.
- grants and purchased services: the increase of \$189.928 million in the 2013-14 Budget from the 2012-13 estimated outcome, is mainly due to a rebasing of the services classified as in-scope of the NHRA.
- other expenses:
 - the decrease of \$7.399 million in the 2012-13 estimated outcome from the original budget is due to a change to the flow of funding from NSW for cross border health costs; and
 - the increase of \$4.401 million in the 2013-14 Budget from the 2012-13 estimated outcome reflects the full year operation of the ACT State Pool account under the NHRA.
- transfer expenses: the increase of \$0.670 million in the 2013-14 Budget from the 2012-13 estimated outcome reflects the on-passing of Commonwealth public health funding to the Health Directorate.

Balance Sheet

There are no significant variances in the Balance Sheet.

Statement of Changes in Equity

There are no significant variances in the Statement of Changes in Equity.

Cash Flow Statement

Variations in the statement are explained in the notes above.

ECONOMIC DEVELOPMENT DIRECTORATE

Purpose

The primary purpose of the Economic Development Directorate (the Directorate) is to contribute to the economic and social development of the Canberra region, through securing the future productivity, jobs and infrastructure, and improving the Territory's economic performance and overall wellbeing of its people.

The Directorate will enhance economic, business and social development in the Territory by:

- delivering business development and investment programs;
- delivering a diverse range of infrastructure projects;
- leading and managing the Government's tourism marketing and development programs;
- managing the Government's sporting, aquatic and recreation venues and major events;
- leading and managing the Government's sport and recreation programs, policies and investments;
- coordinating the Government response to high value and high complexity investment and development proposals from the private and community sector; and
- driving systemic changes to ACT Public Service (ACTPS) policy and practice to reduce 'red-tape', to deliver on Government priorities and enable investment and business development in the ACT.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- implementing the Government's *Growth, Diversification and Jobs: A Business Development Strategy for the ACT*, which includes a range of programs that support private sector development;
- implementing Phase III of the Government's *Affordable Housing Action Plan*, with a focus on reducing house and unit prices and rent pressures;
- developing a longer term Land Release Program to reflect market demand and enhance urban intensification outcomes, to support affordable and sustainable development of the ACT;
- delivering a brand strategy to shape and promote the Canberra region's comparative advantage, to attract skills, tourism and events, and business and investment;
- securing an international carrier to provide direct international flight services for the Canberra region, to boost tourism activity and grow visitor numbers;
- implementing priorities and milestones to increase and enhance our local sportsgrounds and facilities across the Territory;
- investigating the co-location of racing codes;
- delivering major events, including Floriade, Floriade Nightfest and Enlighten Festival; and
- delivering a range of infrastructure projects to support the Land Release Programs.

Business and Corporate Strategies

The Directorate's strategies include:

- applying expert knowledge and understanding of economic drivers and business parameters to:
 - inject economic development considerations into policy development processes and priorities;
 - foresee implications for business and investment confidence; and
 - assess economic value and community benefit arising from assets, infrastructure, programs and services;
- engaging with stakeholders and collaborating with key service delivery partners;
- leveraging relationships and partnering with ACTPS agencies, business and community sectors;
- applying best practice environmental management principles and urban development expertise; and
- demonstrating our commitment to the ACTPS values of respect, collaboration, innovation and integrity through effective leadership and investment in our people and fostering positive workplace culture.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
214	Staffing (FTE)	221	218 ¹	218

Note:

1. The decrease of 3 FTE in the 2012-13 estimated outcome from the original budget is due to a combination of factors including Machinery of Government changes and staff vacancy management.

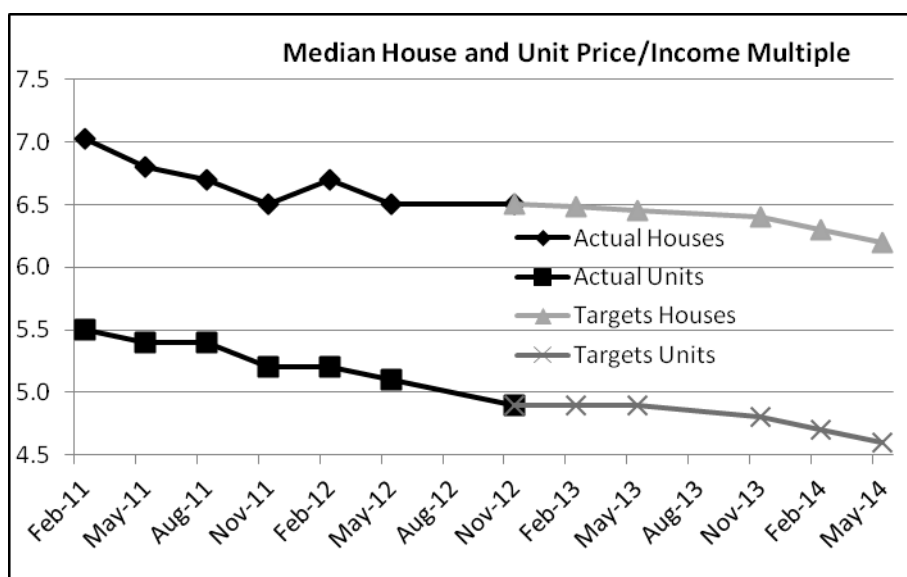
Strategic Objectives and Indicators

Strategic Objective 1 Improving Housing Affordability

The Directorate continues to work with other agencies to implement the Government's affordable housing policies by increasing the supply of affordable housing land releases and providing concessions to first home buyers and those on low incomes.

Strategic Indicator 1: A Reduction in the Median House Price/Income Multiple

There has been a steady reduction in house and unit price to income multiple since February 2011. The multiple is currently 6.5 for houses and 4.9 for units.

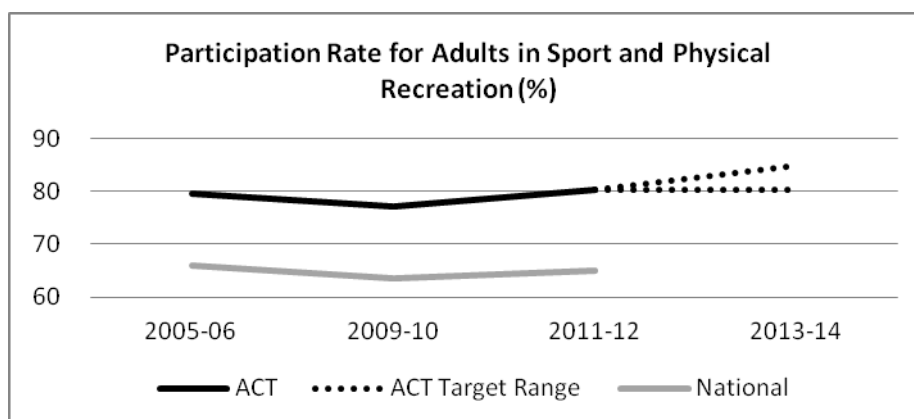


Source: Annualised ABS Average Weekly Ordinary Time Earnings as a multiple of the 3 month simple median house and unit price as recorded by RPData/Rismark

Strategic Objective 2 Higher than National Average Participation in Sport and Physical Recreation

The benefits of physical activity are widely recognised and are consistent with the ACTIVE 2020 objective to increase participation in competitive, non-competitive and social sport and recreation activities at all levels. It provides a blueprint upon which sport and recreation will be nurtured and promoted over the period 2011 to 2020.

Strategic Indicator 2(a): Higher than National Average Participation by Adults

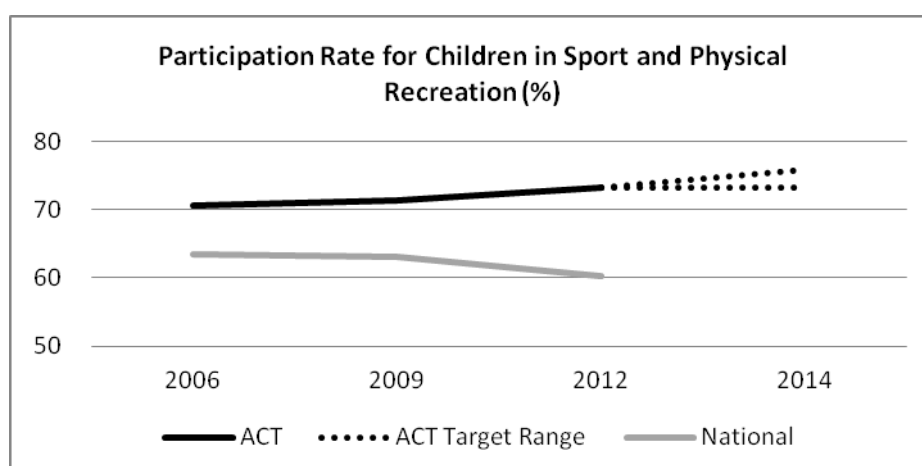


Source: *Participation in Sport and Physical Recreation, Australia, 2011-12* (ABS Cat. no. 4177.0)

Note:

1. Relates to persons aged 15 years and over who participated in physical activities for recreation, exercise or sport as players during the 12 months prior to interview.

Strategic Indicator 2(b): Higher than National Average Participation by Children



Source: *ABS Catalogue no. 4901.0*

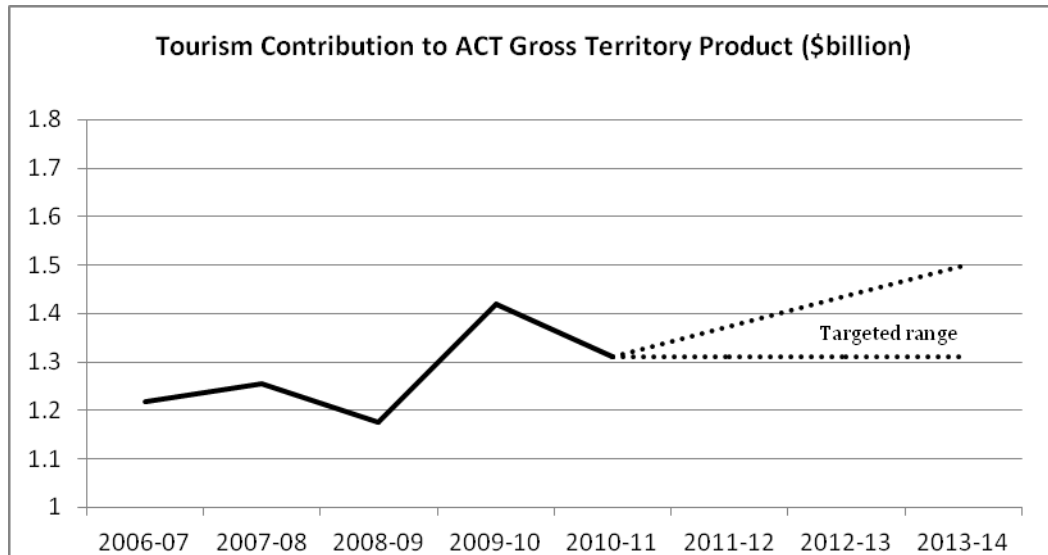
Note:

1. Relates to children aged 5 to 14 years who participated in organised sport (excluding dancing) outside of school hours during the 12 months prior to interview.

Strategic Objective 3 Grow the Value of Tourism

Tourism is a key driver of the ACT economy, contributing around \$1.3 billion in Gross State Product and over 15,000 jobs. The Directorate will continue to implement marketing and development programs that aim to increase the economic return from tourism visitation.

Strategic Indicator 3: Value of Tourism¹



Source: *State Tourism Satellite Accounts 2010-11*, Tourism Research Australia, Canberra

Note:

1. The latest State Tourism Satellite Account released in July 2012 provides revised figures for tourism's overall contribution to the ACT economy based on 2010-11 data. Data sets have been back cast data for 2006-07 to 2009-10 to enable comparison of results over time.

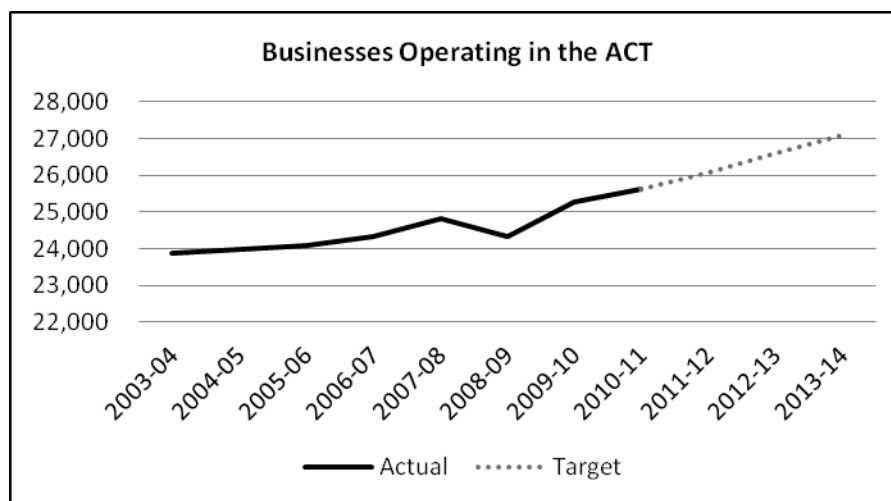
Strategic Objective 4 Business Development

The Government's objective is to support private sector growth, diversification and jobs by:

- fostering the right business environment;
- supporting business investment; and
- accelerating business innovation.

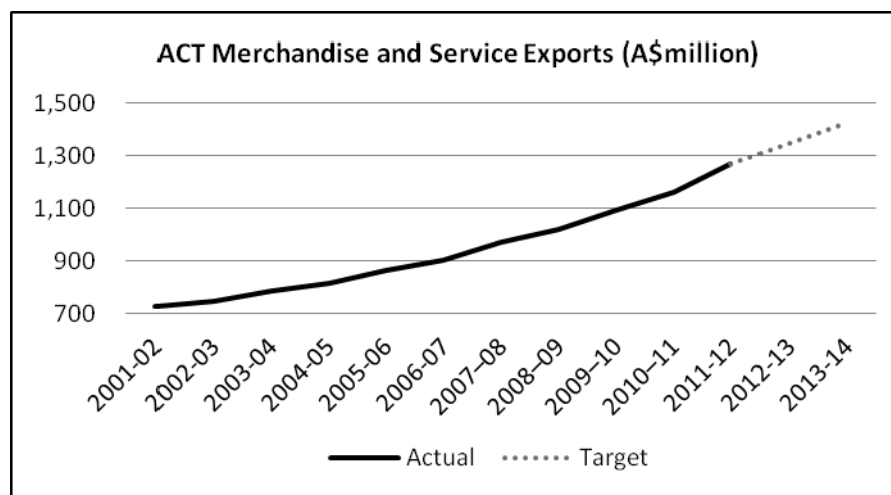
Strategic Indicator 4(a): Business Formation Above the Current Long-term Average Rate

The Government's expectation is that over the medium to long term, the Business Development Strategy, working in concert with other aligned strategies and approaches of the Government, will lead to measurable diversification and growth in the private sector.



Source: ABS Catalogue 8165.0

Strategic Indicator 4(b): Increasing Measures of ACT Goods and Services Exports



Source: Australia's Trade by State and Territory 2011-12, Department of Foreign Affairs

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1:				
Economic Development	103,524	117,305	73,631	86,082
Output 1.1: Economic Development Policy	3,187	3,331	2,984	3,119

Note:

1. Total cost includes depreciation and amortisation of \$14.109 million in 2012-13 and \$16.338 million in 2013-14.

Output Description

The Directorate will provide economic development policy advice to promote economic development of the broader capital region. It will also provide gaming and racing policy advice in consultation with the Gambling and Racing Commission.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Business Development	11,521	10,647	11,088	10,201

Output Description

The Directorate will provide programs, initiatives and business policy advice to support business development in the ACT, including:

- delivering business programs and services;
- managing relationships with key stakeholders in the ACT innovation system including universities, research organisations, commercialisation entities, business organisations and other government agencies;
- delivering the Skilled and Business Migration Program;
- supporting activities that promote the economic development of the broader capital region; and
- participating actively in business and innovation policy forums, including Ministerial councils and other national business, innovation and science infrastructure forums.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.3: Tourism	13,883	14,838	12,079	12,987

Output Description

The Directorate will create and implement a range of marketing and development programs and activities, in partnership with industry, which aim to increase visitation.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.4: Sport and Recreation	38,613	46,238	25,104	31,046

Output Description

The Directorate will implement and develop programs and policies, provide grants, and deliver education and training opportunities to maintain and improve the capabilities of the sport and recreation sector in the Territory. It will also manage and maintain sportsgrounds and facilities, and provide support services to high performance athletes in the ACT.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.5: Venues and Events	24,576	26,424	11,898	14,320

Output Description

The Directorate will manage and promote major events at elite venues including the Canberra Stadium, Manuka Oval, Stromlo Forest Park and the Canberra Business Event Centre. It will also manage and deliver major events such as Floriade, NightFest, Enlighten, New Year's Eve, Australia Day and the Canberra Nara Candle Festival.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.6: Land Strategy and Infrastructure Delivery	11,744	15,827	10,478	14,409

Output Description

The Directorate will deliver and/or oversee a diverse range of capital works projects in collaboration with other government agencies, the private sector and the community, including the delivery of the land release capital works program. The Directorate will also lead and coordinate the delivery of the Government's land supply strategy.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Economic Development			
Output 1.1: Economic Development Policy			
a. Coordinate the implementation of the Affordable Housing Action Plan – including Phase III ¹	Sep 2012 Mar 2013	Sep 2012 Mar 2013	n/a
b. Infrastructure Plan ²	1	1	1
c. Construction Snapshots ³	2	2	2
d. Economic Development policy and project initiatives ⁴	4	4	4
e. Gaming and Racing Policy ^{5,6}	n/a	n/a	2
f. Red Tape Reduction legislation/initiatives ⁶	n/a	n/a	2

Notes:

1. Discontinued measure. This measure, which covers the coordination and implementation of the Affordable Housing Action Plan (AHAP) Phase III, including two reports to the Minister in September 2012 and March 2013, is now included in measure (d).
2. This measure covers the preparation of an update to the Government Infrastructure Plan.
3. This measure covers the preparation of two Construction Snapshots for 2013-14.
4. This measure incorporates key Government economic development policy and project initiatives to be delivered by the Directorate including progressing the Growth, Diversification and Jobs Business Development Strategy and coordination and implementation of actions included in AHAP Phase III.
5. This measure includes progressing an ACT Electronic Gaming Machine Trading Scheme and investigating the feasibility of co-location of ACT racing clubs.
6. New measure.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.2: Business Development			
a. Rate of contact and engagement of local businesses and entrepreneurs to the ACT Government's business development programs:			
– Innovation Connect new client connections	50	70	70
– Innovation Connect successful grant applications	20	20	20
– 'Clean tech' sector new client connections	5	5	5
– 'Clean tech' sector successful grant applications	3	3	3
– Canberra BusinessPoint one-to-one advisory services	300	378	350
– Canberra BusinessPoint one-to-many advisory services	550	550	550
b. Global Connect			
– Offshore trade development missions	2	1	2
– Global Connect grants delivered	12	18	15
c. Investment Facilitation			
– ACT Investment Prospectus ¹	1	0	n/a
– Key Company Program client connections ¹	30	6	n/a
– Austrade Foreign Investment Leads supported through ACT responses ^{1,6}	6	12	n/a
– Total number of lead responses generated from InvestACT program activity ²	n/a	n/a	15
d. Skilled Migration Attraction and Facilitation			
– Employer Sponsored certified ⁷	720	310	550
– Skilled Independent certified	500	408	500
e. CollabIT			
– Networking events ^{1,4}	30	18	n/a
– Business connections ^{1,4}	140	250	n/a
f. ScreenACT			
– Professional development ⁵	100	200	100
– ACT Film Fund applications ⁵	12	12	5
g. ICT sector programs			
– National ICT Australia ^{2,3}	n/a	n/a	6
– CollabIT ²	n/a	n/a	1
h. Meetings of the across Government NBN Implementation Task Force to facilitate the rollout of the NBN in Canberra ²	n/a	n/a	2
i. Digital Enterprise Centre ²			
– Manage Commonwealth contract in partnership with Canberra Business Council (CBC) to establish a Digital Enterprise Centre in Canberra	n/a	n/a	1
– Deliver by CBC group training sessions	n/a	n/a	50
– Deliver by CBC one-on-one training sessions	n/a	n/a	90

Notes:

1. Discontinued measure.
2. New measure.
3. Includes the NICTA Annual Activity Plan and Half Yearly Report and four NICTA ACTG Quarterly Liaison Committee Meetings.
4. New funding agreement negotiated with a shift in emphasis from events to facilitating business connections.
5. Two significant initiatives drew interest from a larger than expected number of stakeholders in 2012-13.
6. The increase in the estimated outcome is due to changes made by Austrade resulting in increased leads to InvestACT.
7. The lower estimated outcome and new target are due to Commonwealth changes in relation to immigration visas and procedures.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.3: Tourism			
a. ACT Accommodation – Room Occupancy Rate (%) ¹	>national average	70.1%	>national average
b. Canberra and Region Visitors Centre (CRVC) – Overall visitor satisfaction with customer service levels at the CRVC ²	>80%	98%	>85%
c. Number of visits to the 'visitcanberra' website ³	800,000	1,000,000	900,000

Notes:

1. Room occupancy rates are taken from the Survey of Tourist Accommodation (ABS Cat. No. 8635.0). The data applies to hotels, motels, resorts, guesthouses and serviced apartments with 15 or more rooms/units. For the year ending December 2012, the ACT occupancy rate was 70.1% per cent and the National rate was 65.8% per cent.
2. Satisfaction with overall customer service levels at CRVC is captured as part of a broader Satisfaction Survey open to visitors throughout the year.
3. This measure is used to record the performance of the website www.visitcanberra.com.au as a key driver for tourism activities such as travel, research, planning and online bookings in Canberra. The increase in the 2013-14 estimated outcome from the 2012-13 target and the decrease in the 2013-14 target is due to an increase in interest in the 'visitcanberra' website during the Centenary of Canberra celebrations.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.4: Sport and Recreation			
a. Number of targeted programs delivered in accordance with the Australian Sports Commission agreement building applications lodged ¹	9	9	n/a
b. Customer satisfaction with ACT Academy of Sport services ²	90%	100%	92%
c. Percentage of customers satisfied with the management of sportsgrounds ³	92%	97%	95%
d. Percentage of customers satisfied with management of aquatic centres ⁴	93%	93%	93%
e. Number of targeted programs delivered in accordance with the Australian Sports Commission agreement ⁵	n/a	n/a	9

Notes:

1. This measure has been discontinued for 2013-14 and replaced by measure (e).
2. Athletes and coaches are surveyed annually to determine their satisfaction with the support services provided by ACTAS.
3. A quarterly survey of visitors to district sportsgrounds, enclosed sportsgrounds and neighbourhood ovals sought visitors' satisfaction or dissatisfaction with how well the sportsground is managed and standard of the facilities provided by the sportsgrounds.
4. A quarterly survey of visitors to public swimming pools seeking visitors' satisfaction with the management of public swimming pools - overall experience provided by the public swimming pools and maintenance and cleanliness of public swimming pools
5. New measure. This measures the number of implemented programs. A program is considered implemented once the agreement between Sport and Recreation Services and the Australian Sports Commission is signed.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.5: Venues and Events			
a. Deliver key community events ¹			
– New Year's Eve	1	1	1
– Australia Day	1	1	1
– Canberra Nara Candle Festival	1	1	1
– Enlighten Festival	1	1	1
b. Number of Major Events at:			
– Canberra Stadium	23	25	23
– Manuka Oval	4	4	6
– Stromlo Forest Park	6	6	7
c. Own Source Revenue by Venue ² :			
– Canberra Stadium	\$3,000,000	\$3,000,000	\$2,600,000
– Manuka Oval	\$303,000	\$303,000	\$330,000
d. Direct expenditure as a result of staging Floriade ³	\$20 million	\$27.6 million	\$25 million
e. Number of National Cultural Institutions participating in the Enlighten Festival ⁴	n/a	n/a	11

Notes:

1. The Enlighten Festival encompasses the Balloon Spectacular and Lights Canberra Action.
2. The measure covers Own Source Revenue (measured as gross profit) generated by each venue and is based on pre-existing hiring agreements.
3. Visitor expenditure data is derived from face-to-face interviews conducted on site with a random sample of event attendees.
4. New measure. The number of National Cultural Institutions participating in the Enlighten Festival is an indicator of the contributions of national organisations to the range of activities available through the program that enhance the event.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.6: Land Strategy and Infrastructure Delivery			
a. Amount of affordable residential dwellings in Greenfield releases ¹	20%	20%	n/a
b. Median House Price/Income Multiple ²	6.4	6.450	6.2
c. Median Unit Price/Income Multiple ²	5.0	4.9	4.6
d. Number of Direct Sales Applications Finalised	16	8	15
e. Number of Residential Dwellings Released ³	5,000	4,508	n/a
f. Average Square Meters of Office Accommodation per Employee ⁴	16.0	n/a	n/a
g. Capital Works Projects ⁵			
– Percentage of Projects Completed on Budget ⁶	n/a	n/a	90%
– Percentage of Projects Completed on Time ⁷	n/a	n/a	80%
h. 4-year Indicative Land Release Program published ⁸	n/a	n/a	1

Notes:

1. Discontinued measure as this data is measured and reported separately by the Land Development Agency.
2. Median house/unit price is the ratio of annualised average weekly earnings (from the Australian Bureau of Statistics) as a multiple of the median house price as published monthly by RP Data/Rismark.
3. The estimated outcome is below the original target largely a result of a decision to delay the release of unit sites in Belconnen. The measure will be discontinued as it is separately reported by the Land Development Agency.
4. Discontinued measure. Government Accommodation Strategy transferred to the Commerce and Works Directorate from 9 November 2012.
5. New measure.
6. This target measures the percentage of New Capital Works projects that are delivered at or below the original estimated total cost published in the Budget Papers.
7. This target measures the percentage of New Capital Works projects that are delivered on or before the original timeframe published in the Budget Papers.
8. New measure, which replaces measure (e).

Changes to Appropriation

Changes to Appropriation - Controlled

Government Payment for Outputs	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	75,236	70,212	61,347	61,808	61,808
2013-14 Budget Policy Adjustments					
International Tourism Marketing Campaign – Phase One (New Zealand and Singapore)	-	500	-	-	-
Horsefest	-	100	-	-	-
Enlighten Festival	-	1,100	1,200	1,300	-
Increased Funding for the Canberra Convention Bureau	-	200	200	-	-
Tourism Major Events Fund	-	1,000	1,000	-	-
National Capital Educational Tourism Project	-	100	100	100	-
Global Connect	-	750	750	-	-
University of Canberra Sports Commons	-	1,000	1,500	1,500	1,000
Increasing Maintenance of our Sportsgrounds	-	150	350	-	-
Increased Sports Grants (Asset Repair and Maintenance Grants)	-	400	-	-	-
Stromlo Forest Park – Enclosed Oval (Feasibility)	-	200	-	-	-
Kingston Foreshore – Structured Carpark (Feasibility)	-	100	-	-	-
Coppins Crossing Road and William Hovell Drive Intersection and Road Upgrades (Feasibility)	-	150	750	-	-
Molonglo 3 – Hydraulic Services Concept Masterplanning (Feasibility)	-	300	150	-	-
Molonglo 3 – Preliminary Geotechnical Investigation (Feasibility)	-	200	75	-	-
Molonglo 3 – Major Electrical Infrastructure Relocation (Feasibility)	-	250	100	-	-
West Belconnen – Stormwater, Hydraulic and Utility Services (Feasibility)	-	200	150	-	-
West Belconnen – Roads and Traffic (Feasibility)	-	250	75	-	-
Isabella Weir Spillway Upgrades (Feasibility)	-	300	-	-	-
City to the Lake Assessment (Feasibility)	-	800	-	-	-
Franklin – Community Recreation Irrigated Park Enhancement	-	35	71	73	75
Manuka Oval – New Spectator Facilities and Media Infrastructure	-	-	-	-	41
Cravens Creek Water Quality Control Pond	-	-	-	-	210
Horse Park Drive Water Quality Control Pond	-	-	-	-	75
Service Reprofiting	-	(150)	(150)	(150)	(150)
Cost Recovery	-	(175)	(388)	(391)	(395)
Ceasing Initiative	-	(300)	(400)	(400)	(400)
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(139)	(142)	(146)	1,180
Revised Superannuation Parameters	-	656	704	781	644
Revised Superannuation Guarantee Rate	-	27	57	123	196
Treasurer's Advance – Pace Farm	3,750	-	-	-	-
Treasurer's Advance – Young Pioneers Program	40	-	-	-	-
Technical Adjustment – Pace Farm	-	3,750	-	-	-
Transfer – Infrastructure Planning from ESDD	1,146	535	542	549	556
Transfer – Molonglo Valley – Implementation of Commitments in the Plan for the Protection of Matters of National Environmental Significance to TAMS	(800)	-	-	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Government Payment for Outputs	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Transfer – Government Accommodation Strategy to CWD	(366)	(604)	(614)	(624)	(634)
Transfer – Property Support to TAMS	-	(103)	(104)	(106)	(108)
Transfer – Carbon Neutral Government Funding to ESDD	-	(12)	-	-	-
Revised Funding Profile – Business Development Grants Programs	(870)	870	-	-	-
Revised Funding Profile – Special Events Fund	(265)	265	-	-	-
Revised Funding Profile – Molonglo 2 – Uriarra Road Upgrade	-	-	-	(170)	170
Revised Funding Profile – Molonglo Valley – Environmental Impact Statement for Deferred Area	(200)	200	-	-	-
Revised Funding Profile – Molonglo Valley – Implementation of Commitments in the Plan for the Protection of Matters of National Environmental Significance	(550)	550	-	-	-
Revised Funding Profile – Upgrade of Commonwealth Park (Floriade)	(400)	400	-	-	-
Revised Funding Profile – New Stadium (Feasibility)	(260)	200	60	-	-
Revised Funding Profile – Motorsport Funding – Investment Fund	(80)	80	-	-	-
Revised Funding Profile – Molonglo Leisure Centre (Feasibility)	(50)	50	-	-	-
Revised Funding Profile – Tuggeranong – Multi-use Community Facility and Men's Shed	(400)	400	-	-	-
Revised Funding Profile – Grant for Development of a New Basketball Centre and Player Amenities	(750)	750	-	-	-
Revised Funding Profile – Lyneham Precinct – Regional Tennis and Sports Centre – Stage 2	(1,450)	454	996	-	-
Revised Funding Profile – Molonglo – North-South Arterial Road Bridge and Pedestrian Bridge (Feasibility)	(100)	100	-	-	-
City Centre Marketing and Improvements Levy	-	(20)	(47)	(64)	(64)
2013-14 Budget	73,631	86,082	68,332	64,183	64,204

Changes to Appropriation - Territorial

Payment for Expenses on Behalf of Territory	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	7,772	7,964	8,160	8,367	8,367
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(19)	(20)	(20)	188
2013-14 Budget	7,772	7,945	8,140	8,347	8,555

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	181,645	119,039	23,852	4,420	4,420
FMA Section 16B Rollovers from 2011-12					
Coombs – Water Quality Control Ponds	2,109	-	-	-	-
Watson – Stormwater Upgrade – Aspinall Street Block 2, Section 95	1,584	-	-	-	-
Fyshwick – Intersection Upgrades – Gladstone Street, Section 26	1,007	-	-	-	-
Lyneham Precinct Redevelopment Stage 3	860	-	-	-	-
Forde – Horse Park and Gundaroo Drives Intersection Upgrade	777	-	-	-	-
Canberra CBD Upgrade Stage 2 – Merry-go-round and Veterans' Park	692	-	-	-	-
Pools Improvement Program	669	-	-	-	-
Government Office Accommodation and Relocation Fitout	500	-	-	-	-
ACT Film Investment Fund	421	-	-	-	-
John Gorton Drive Extension to Molonglo 2 and Group Centre	420	-	-	-	-
Horse Park Drive Extension from Burrumarra Avenue to Mirrabai Drive (Design)	383	-	-	-	-
Manuka Oval Redevelopment (Design)	339	-	-	-	-
Office Accommodation	271	-	-	-	-
Facilities Improvement Program	255	-	-	-	-
Upgrade of Erosion and Sediment Control Structures at Stromlo Forest Park	250	-	-	-	-
Ngunnawal Aged Care Land Release – Gold Creek	222	-	-	-	-
Molonglo 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure – Stage 1	188	-	-	-	-
Uriarra Road Upgrade (Design)	151	-	-	-	-
Casey – Clarrie Hermes Drive Extension to the Barton Highway	138	-	-	-	-
Harrison – Wells Station Drive Extension to Horse Park Drive	100	-	-	-	-
Landscape Upgrade of the Outer Asset Protection Zone Located within Stromlo Forest Park to allow Active Fire Fuel Management for the Protection of the Suburb of Wright	99	-	-	-	-
The Valley Avenue Extension to Gundaroo Drive (Design)	84	-	-	-	-
Horse Park Drive Extension to Moncrieff Group Centre	63	-	-	-	-
Temporary Seating for Manuka Oval and Other Venues	54	-	-	-	-
Molonglo 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure – Stage 2 (Design)	52	-	-	-	-
Kenny Contamination Remediation	28	-	-	-	-
Throsby Multisport Complex (Design)	24	-	-	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
City Action Plan Stage 1 – Edinburgh Avenue Improvements	21	-	-	-	-
Narrabundah Long Stay Park – Symonston	19	-	-	-	-
Barton – Intersection Upgrades – Darling Street, Section 22	8	-	-	-	-
Stromlo Forest Park Soil Conservation Works	5	-	-	-	-
"Where Will We Play" Outdoor Facilities Water Reduction Strategies	(835)	-	-	-	-
Canberra CBD Upgrade Program	(755)	-	-	-	-
Transport for Canberra – Street Lighting in the City	(451)	-	-	-	-
Canberra Stadium Upgrade (Design)	(328)	-	-	-	-
Gungahlin Wellbeing Precinct – Infrastructure Works	(280)	-	-	-	-
North Weston – Road Intersection Reconstruction	(162)	-	-	-	-
Gungahlin Leisure Centre (Design)	(149)	-	-	-	-
Restoration of Sportsgrounds – Isabella Plains and Charnwood	(101)	-	-	-	-
Supporting Our Local Sporting Clubs – Redevelopment of Kippax District Playing Fields	(93)	-	-	-	-
Improvements to Amenities and Various Structural/Operational Upgrades at Manuka Oval	(87)	-	-	-	-
Gungahlin Pool	(57)	-	-	-	-
Motorsport Fund – Capital Improvements to Fairbairn Park (Design)	(18)	-	-	-	-
Wright Outer Asset Protection Zone – Stromlo Forest Park	(12)	-	-	-	-
Australia Forum	(7)	-	-	-	-
2013-14 Budget Policy Adjustments					
Lyneham Sports Precinct – Central Amenities (Design)	-	500	-	-	-
Franklin – Community Recreation Irrigated Park Enhancement	-	500	-	-	-
Greenway Oval Improvements (Design)	-	40	-	-	-
Manuka Oval – New Spectator Facilities and Media Infrastructure	-	2,956	1,100	-	-
Cravens Creek Water Quality Control Pond	-	4,000	12,000	5,000	-
Horse Park Drive Water Quality Control Pond	-	3,000	4,500	-	-
Woden Bus Interchange Redevelopment (Finalisation of Design)	-	2,000	500	-	-
Molonglo 2 – East-West Arterial Road and Services Extension to Cravens Creek (Design)	-	500	-	-	-
Molonglo 2 – Water Quality Control Ponds, Sewers and Cyclepath (Design)	-	1,000	-	-	-
Kenny – Floodways, Road Access and Basins (Design)	-	500	-	-	-
Throsby – Access Road (Design)	-	1,000	-	-	-
Majura Parkway Estate Development (Design)	-	600	-	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	105
Transfer – Infrastructure Planning from ESDD	263	270	277	283	283
Revised Funding Profile – Manuka Oval – Lighting Upgrade	(276)	276	-	-	-
Revised Funding Profile – Manuka Oval Redevelopment	(5,000)	4,500	500	-	-
Revised Funding Profile – Lyneham Precinct – Asbestos Remediation	(4,200)	4,200	-	-	-
Revised Funding Profile – Molonglo 2 – Uriarra Road Upgrade	(2,000)	(5,950)	7,450	500	-
Revised Funding Profile – Molonglo 2 – Sewer and Pedestrian Bridge over Molonglo River	(1,000)	500	(2,000)	2,500	-
Revised Funding Profile – Molonglo 2 – Trunk Sewer and Stormwater Infrastructure from Holdens Creek	(2,900)	2,900	-	-	-
Revised Funding Profile – Horse Park Drive Extension from Burrumarra Avenue to Mirrabai Drive	(3,000)	2,200	300	500	-
Revised Funding Profile – Molonglo – Path Connections from John Gorton Drive to Molonglo Path Network (Design)	(200)	200	-	-	-
Revised Funding Profile – Revitalisation of Civic and Braddon (Design)	-	(200)	200	-	-
Revised Funding Profile – Woden Stormwater Infrastructure (Design)	(460)	460	-	-	-
Revised Funding Profile – Woden Bus Interchange Redevelopment (Design)	(495)	495	-	-	-
Revised Funding Profile – Gungahlin Enclosed Oval – Construction of Grandstand	1,000	(1,000)	-	-	-
Revised Funding Profile – Improve the Quality of Sportsgrounds	(800)	800	-	-	-
Revised Funding Profile – Canberra CBD Upgrade Stage 2 – Merry-go-round and Veterans' Park	(200)	200	-	-	-
Revised Funding Profile – Ngunnawal Aged Care Land Release – Gold Creek	(1,050)	1,050	-	-	-
Revised Funding Profile – Office Accommodation	(375)	175	300	(100)	-
Revised Funding Profile – Kingston Foreshore Parking (Design)	(200)	200	-	-	-
Revised Funding Profile – Narrabundah Long Stay Park – Symonston	(3,050)	3,050	-	-	-
Revised Funding Profile – Australia Forum	1,000	(1,000)	-	-	-
Revised Funding Profile – City Action Plan Stage 1 – Edinburgh Avenue Improvements	1,100	(1,250)	150	-	-
Revised Funding Profile – Canberra CBD Upgrade Program	500	(500)	-	-	-
Revised Funding Profile – Government Office Accommodation and Relocation Fit Out	(1,500)	1,350	150	-	-
Revised Funding Profile – Manuka Oval Redevelopment (Design)	(400)	400	-	-	-
Revised Funding Profile – Stromlo Forest Park Planning and Infrastructure	(600)	(700)	1,300	-	-
Revised Funding Profile – Wright Outer Asset Protection Zone – Stromlo Forest Park	(238)	238	-	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Revised Funding Profile – Stromlo Forest Park Soil Conservation Works	(135)	135	-	-	-
Revised Funding Profile – Motorsport Fund – Capital Improvements to Fairbairn Park (Design)	(250)	100	150	-	-
Revised Funding Profile – Canberra Stadium – Western Stand and Associated Infrastructure Structural Condition Audit	(58)	58	-	-	-
Revised Funding Profile – Canberra Stadium – Replacement of Ticket Boxes and Entry Gates	(1,000)	650	350	-	-
Revised Funding Profile – Motorsport Funding – Capital	(60)	60	-	-	-
Revised Funding Profile – Gungahlin Pool	1,800	(2,675)	875	-	-
Revised Funding Profile – Supporting our Local Sporting Clubs – Redevelopment of Kippax District Playing Fields	(250)	250	-	-	-
Revised Funding Profile – Gungahlin Leisure Centre (Design)	(700)	700	-	-	-
Revised Funding Profile – Lyneham Precinct Redevelopment Stage 3	(800)	800	-	-	-
Revised Funding Profile – Throsby Multisport Complex (Design)	(180)	180	-	-	-
Revised Funding Profile – Gungahlin Enclosed Oval (Sports Complex)	2,000	(2,000)	-	-	-
Revised Funding Profile – Improvements to Griffith Oval	(1,000)	1,000	-	-	-
Revised Funding Profile – "Where Will We Play" Outdoor Facilities Water Reduction Strategies	(3,775)	(56)	3,831	-	-
Revised Funding Profile – Molonglo 2 Water Supply, Trunk Sewer and Stormwater Infrastructure (Design)	(420)	420	-	-	-
Revised Funding Profile – Horse Park Drive Extension from Burrumarra Avenue to Mirrabai Drive (Design)	(583)	513	70	-	-
Revised Funding Profile – The Valley Avenue Extension to Gundaroo Drive (Design)	(215)	215	-	-	-
Revised Funding Profile – Gungahlin Town Centre Roads (Design)	(1,000)	780	220	-	-
Revised Funding Profile – Woden Valley Stormwater Retardation Basins (Design)	(400)	400	-	-	-
Revised Funding Profile – John Gorton Drive Extension to Molonglo 2 and Group Centre	(12,900)	(12,600)	21,600	3,900	-
Revised Funding Profile – Molonglo 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure – Stage 1	(7,700)	4,750	2,950	-	-
Revised Funding Profile – Horse Park Drive Extension to Moncrieff Group Centre	(8,000)	1,953	6,047	-	-
Revised Funding Profile – Kenny Contamination Remediation	(398)	398	-	-	-
Revised Funding Profile – North Weston – Road Intersection Reconstruction	(6,600)	3,600	3,000	-	-
Revised Funding Profile – Coombs – Water Quality Control Ponds	(250)	250	-	-	-
Revised Funding Profile – Fyshwick – Intersection Upgrades – Gladstone Street, Section 27	(400)	400	-	-	-
Revised Funding Profile – Barton – Intersection Upgrades – Darling Street, Section 23	(700)	700	-	-	-
Revised Funding Profile – Watson – Stormwater Upgrade – Aspinall Street Block 2, Section 96	(620)	620	-	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Revised Funding Profile – Casey – Clarrie Hermes Drive Extension to the Barton Highway	(450)	450	-	-	-
Revised Funding Profile – Temporary Seating for Manuka Oval and other Venues	(900)	900	-	-	-
Revised Funding Profile – ACT Film Investment Fund	(993)	993	-	-	-
Revised Funding Profile – Technical Adjustment	(1,500)	-	-	-	-
Revised Funding Profile – Prior Year Capital Upgrades	(400)	400	-	-	-
Cessation – Mitchell – Sandford Street Extension to the Federal Highway	(12,625)	-	-	-	-
2013-14 Budget	104,560	152,843	89,672	17,003	4,808

2013-14 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date ¹
New Capital Works						
Woden Bus Interchange Redevelopment (Finalisation of Design)	2,500		2,000	500		Dec 2014
Kingston Foreshore – Structured Carpark (Feasibility)	100	-	100	-	-	Jun 2014
Isabella Weir Spillway Upgrades (Feasibility)	300	-	300	-	-	Jun 2014
Co-location of Racing Codes Study (Feasibility)	250	-	250	-	-	Jun 2014
<u>Territory Venue and Events</u>						
Manuka Oval – New Spectator Facilities and Media Infrastructure	4,056	-	2,956	1,100	-	Mar 2015
<u>Sports and Recreation</u>						
Stromlo Forest Park – Enclosed Oval (Feasibility)	200	-	200	-	-	Jun 2014
Lyneham Sports Precinct – Central Amenities (Design)	500	-	500	-	-	Jun 2014
Franklin – Community Recreation Irrigated Park Enhancement	500	-	500	-	-	Jun 2014
Greenway Oval Improvements (Design)	40	-	40	-	-	Mar 2014
Netball Infrastructure Upgrades (Design)	200	-	200	-	-	Jun 2014
Melrose Synthetic Football Facility (Design)	200	-	200	-	-	Jun 2014
Narrabundah Velodrome Upgrade	650	-	650	-	-	Jun 2014
<u>Land Release Program</u>						
Cravens Creek Water Quality Control Pond	21,000	-	4,000	12,000	5,000	Sep 2015
Horse Park Drive Water Quality Control Pond	7,500	-	3,000	4,500	-	Jun 2015
Molonglo 2 – East-West Arterial Road and Services Extension to Cravens Creek (Design)	500	-	500	-	-	Jun 2014
Molonglo 2 – Water Quality Control Ponds, Sewers and Cyclepath (Design)	1,000	-	1,000	-	-	Jun 2014
Kenny – Floodways, Road Access and Basins (Design)	500	-	500	-	-	Jun 2014
Throsby – Access Road (Design)	1,000	-	1,000	-	-	Jun 2014
Coppins Crossing Road and William Hovell Drive Intersection and Road Upgrades (Feasibility)	900	-	150	750	-	Jun 2015
Molonglo 3 – Hydraulic Services Concept Masterplanning (Feasibility)	450	-	300	150	-	Jun 2015
Molonglo 3 – Preliminary Geotechnical Investigation (Feasibility)	275	-	200	75	-	Jun 2015
Molonglo 3 – Major Electrical Infrastructure Relocation (Feasibility)	350	-	250	100	-	Jun 2015
West Belconnen – Stormwater, Hydraulic and Utility Services (Feasibility)	350	-	200	150	-	Jun 2015
West Belconnen – Roads and Traffic (Feasibility)	325	-	250	75	-	Jun 2015
City to the Lake Assessment (Feasibility)	800	-	800	-	-	Jun 2014
Majura Parkway Estate Development (Design)	600	-	600	-	-	Jun 2014
Total New Capital Works	45,046	-	20,646	19,400	5,000	

2013-14 Capital Works Program cont.

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
Capital Upgrades						
Major Venues – Facilities Upgrades	1,100	-	1,100			
Sports Facilities	2,626	-	2,626			
Infrastructure Planning and Design	270	-	270			
Total Capital Upgrades	3,996	-	3,996			
Total New Works	49,042	-	24,642	19,400	5,000	
Works in Progress						
Woden Bus Interchange Redevelopment	500	5	495		-	Dec 2014
Upgrade of Commonwealth Park (Floriade)	983	583	400	-	-	Feb 2013
Canberra CBD Upgrade Stage 2 – Merry-go-round and Veterans' Park	4,300	4,100	200	-	-	Sep 2013
Ngunnawal Aged Care Land Release – Gold Creek	2,400	1,350	1,050	-	-	Aug 2013
Office Accommodation	2,500	625	675	800	400	Feb 2016
Kingston Foreshore Parking (Design)	200	-	200	-	-	May 2013
Narrabundah Long Stay Park – Symonston	5,000	1,950	3,050	-	-	Jun 2013
City Action Plan Stage 1 – Edinburgh Avenue Improvements	2,000	900	950	150	-	Jun 2015
Government Office Accommodation and Relocation Fitout	7,170	5,670	1,350	150	-	Dec 2013
<u>Territory Venue and Events</u>						
Manuka Oval – Lighting Upgrade	5,347	5,071	276	-	-	Jan 2014
Manuka Oval Redevelopment – Stage 1A	5,000	-	4,500	500	-	Jul 2014
Manuka Oval Redevelopment (Design)	1,152	752	400	-	-	May 2014
Stromlo Forest Park Planning and Infrastructure	2,800	200	1,300	1,300	-	Jun 2015
Wright Outer Asset Protection Zone – Stromlo Forest Park	250	12	238	-	-	May 2014
Stromlo Forest Park Soil Conservation Works	200	65	135	-	-	Mar 2014
Motorsports Fund – Capital Improvements to Fairbairn Park (Design)	500	50	300	150	-	Jun 2015
Canberra Stadium – Western Stand and Associated Infrastructure Structural Condition Audit	58	-	58	-	-	Aug 2013
New Stadium Feasibility Study	300	40	200	60	-	Jun 2013
Canberra Stadium – Replacement of Ticket Boxes and Entry Gates	1,000	-	650	350	-	Mar 2014
Motorsport Funding	500	440	60	-	-	May 2014
Motorsport Funding – Investment Fund	1,500	1,420	80	-	-	Oct 2013
<u>Sports and Recreation</u>						
Lyneham Precinct – Asbestos Remediation	4,600	400	4,200	-	-	Sep 2013
Molonglo Leisure Centre (Feasibility)	200	150	50	-	-	Dec 2013
Gungahlin Pool	26,300	5,125	14,505	6,670	-	Apr 2014

2013-14 Capital Works Program cont.

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
Supporting Our Local Sporting Clubs – Redevelopment of Kippax District Playing Fields	2,450	2,200	250	-	-	Dec 2012
Tuggeranong – Multi-use Indoor Community Facility and Men's Shed	2,100	1,700	400	-	-	Mar 2013
Gungahlin Leisure Centre (Design)	1,460	760	700	-	-	Apr 2014
Lyneham Precinct Redevelopment Stage 3	4,600	3,800	800	-	-	Sep 2013
Throsby Multisport Complex (Design)	500	320	180	-	-	Jun 2013
Grant for Development of a New Basketball Centre and Player Amenities Improvements to Griffith Oval	3,000	1,470	1,530	-	-	Dec 2013
Lyneham Precinct – Regional Tennis and Sports Centre – Stage 2	1,050	50	1,000			Jun 2014
“Where Will We Play” Outdoor Facilities Water Reduction Strategies	4,000	804	2,200	996	-	Jun 2014
Lyneham Sports Precinct Development – Stage 1	16,000	6,725	5,444	3,831	-	Jun 2014
	8,600	7,850	750	-	-	Jun 2014
<i>Land Release Program</i>						
Molonglo 2 – Uriarra Road Upgrade	17,000	-	9,050	7,450	500	Apr 2014
Molonglo 2 Sewer and Pedestrian Bridge over Molonglo River	12,400	-	2,500	7,400	2,500	Apr 2015
Molonglo 2 – Trunk Sewer and Stormwater Infrastructure from Holden's Creek	3,500	100	3,400	-	-	Feb 2014
Horse Park Drive Extension from Burrumarra Avenue to Mirrabai Drive	11,500	-	7,700	3,300	500	Dec 2015
Molonglo – Path Connections from John Gorton Drive to Molonglo Path Network (Design)	200	-	200	-	-	Oct 2013
Molonglo Valley – Environmental Impact Statement for Deferred Area (Feasibility)	200	-	200	-	-	Jul 2013
Molonglo Valley – Implementation of Commitments in the NES Plan	600	50	550	-	-	Dec 2013
Revitalisation of Civic and Braddon (Design)	750	-	550	200	-	Jun 2014
Woden Stormwater Infrastructure (Design)	460	-	460	-	-	Jun 2014
Molonglo 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure – Stage 2 (Design)	1,000	580	420	-	-	May 2014
Horse Park Drive Extension from Burrumarra Avenue to Mirrabai Drive (Design)	600	17	513	70	-	Dec 2012
The Valley Avenue Extension to Gundaroo Drive (Design)	400	185	215	-	-	Dec 2012
Gungahlin Town Centre Roads (Design)	1,000	-	780	220	-	May 2013
Woden Valley Stormwater Retardation Basins (Design)	400	-	400	-	-	Oct 2013
John Gorton Drive Extension to Molonglo 2 and Group Centre	65,050	12,800	26,750	21,600	3,900	Jun 2014

2013-14 Capital Works Program cont.

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
Molonglo 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure – Stage 1	10,000	2,300	4,750	2,950	-	Jun 2015
Horse Park Drive Extension to Moncrieff Group Centre	24,000	8,200	9,753	6,047	-	Jun 2014
Kenny Contamination Remediation	400	2	398	-	-	Jun 2013
North Weston – Road Intersection Reconstruction	28,500	14,400	11,100	3,000	-	Sep 2014
Coombs – Water Quality Control Ponds	17,000	16,850	250	-	-	Jun 2012
Fyshwick – Intersection Upgrades – Gladstone Street, Section 26	3,897	3,647	400	-	-	Apr 2012
Barton – Intersection Upgrades – Darling Street, Section 22	1,000	300	700	-	-	May 2013
Watson – Stormwater Upgrade – Aspinall Street Block 2, Section 95	2,870	2,250	620	-	-	Dec 2011
Casey – Clarrie Hermes Drive Extension to the Barton Highway	20,460	20,010	450	-	-	Jun 2012
<i>Infrastructure Planning</i>						
Molonglo – North-South Arterial Road Bridge and Pedestrian Bridge (Feasibility)	300	200	100	-	-	Oct 2013
<i>Urban Improvement Program</i>						
Gungahlin Enclosed Oval – Construction of Grandstand	6,500	3,000	3,500	-	-	Jan 2014
Improve the Quality of Sportsgrounds	1,000	200	800	-	-	Oct 2013
Restoration of Sportsgrounds – Bonython, Watson and Weetangera	4,000	1,334	1,333	1,333	-	Jun 2015
<i>Prior Year Upgrades</i>						
Major Venues – Facilities Upgrades	2,278	1,878	400	-	-	May 2014
Total Works in Progress	355,785	142,890	136,818	68,527	7,800	
Total Capital Works Program	404,827	167,532	161,460	87,927	12,800	

Note:

1. Physical completion precedes financial completion for some projects.

Economic Development Directorate Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
75,236	Government Payment for Outputs	73,631	86,082	17	68,332	64,183	64,204
10,080	User Charges - Non ACT Government	12,245	11,552	-6	11,312	11,697	11,701
721	User Charges - ACT Government	1,810	1,972	9	1,698	1,675	1,675
50	Interest	54	50	-7	50	50	50
140	Other Revenue	540	143	-74	147	151	151
86,227	Total Revenue	88,280	99,799	13	81,539	77,756	77,781
Gains							
0	Other Gains	289	0	-100	0	0	0
0	Total Gains	289	0	-100	0	0	0
86,227	Total Income	88,569	99,799	13	81,539	77,756	77,781
Expenses							
19,358	Employee Expenses	20,311	20,431	1	19,815	19,766	19,972
2,787	Superannuation Expenses	3,307	3,306	..	3,233	3,202	3,149
38,544	Supplies and Services	36,579	39,503	8	34,620	33,228	33,272
14,109	Depreciation and Amortisation	14,109	16,338	16	19,298	20,012	21,930
48	Borrowing Costs	4	49	#	49	49	50
2,140	Cost of Goods Sold	5,280	3,662	-31	3,175	3,201	3,248
22,991	Grants and Purchased Services	22,324	29,008	30	20,197	17,866	17,623
510	Other Expenses	1,610	5,008	211	527	533	544
100,487	Total Ordinary Expenses	103,524	117,305	13	100,914	97,857	99,788
-14,260	Operating Result	-14,955	-17,506	-17	-19,375	-20,101	-22,007
-14,260	Total Comprehensive Income	-14,955	-17,506	-17	-19,375	-20,101	-22,007

Economic Development Directorate Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
3,120	Cash and Cash Equivalents	2,903	2,477	-15	2,056	1,623	1,202
5,411	Receivables	6,574	6,574	-	6,539	6,504	6,469
53	Inventories	55	57	4	58	59	60
100	Other Current Assets	498	501	1	504	506	508
8,684	Total Current Assets	10,030	9,609	-4	9,157	8,692	8,239
Non Current Assets							
1,731	Investments	559	1,552	178	1,552	1,552	1,552
400,097	Property, Plant and Equipment	363,116	401,281	11	500,554	474,267	510,112
269	Intangibles	280	143	-49	11	11	11
65,643	Capital Works in Progress	39,241	135,831	246	98,202	121,606	69,165
467,740	Total Non Current Assets	403,196	538,807	34	600,319	597,436	580,840
476,424	TOTAL ASSETS	413,226	548,416	33	609,476	606,128	589,079
Current Liabilities							
8,651	Payables	36,532	36,169	-1	26,785	26,388	26,391
228	Finance Leases	395	395	-	395	395	395
6,410	Employee Benefits	7,019	7,112	1	7,182	7,253	7,324
35	Other Provisions	0	0	-	0	0	0
1,117	Other Liabilities	1,353	1,415	5	1,445	1,474	1,503
16,441	Total Current Liabilities	45,299	45,091	..	35,807	35,510	35,613
Non Current Liabilities							
225	Finance Leases	229	230	..	231	232	233
497	Employee Benefits	751	811	8	857	903	949
722	Total Non Current Liabilities	980	1,041	6	1,088	1,135	1,182
17,163	TOTAL LIABILITIES	46,279	46,132	..	36,895	36,645	36,795
459,261	NET ASSETS	366,947	502,284	37	572,581	569,483	552,284
REPRESENTED BY FUNDS EMPLOYED							
458,812	Accumulated Funds	366,498	501,835	37	572,132	569,034	551,835
449	Reserves	449	449	-	449	449	449
459,261	TOTAL FUNDS EMPLOYED	366,947	502,284	37	572,581	569,483	552,284

**Economic Development Directorate
Statement of Changes in Equity**

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
291,427	Opening Accumulated Funds	276,627	366,498	32	501,835	572,132	569,034
449	Opening Asset Revaluation Reserve	449	449	-	449	449	449
291,876	Balance at the Start of the Reporting Period	277,076	366,947	32	502,284	572,581	569,483
Comprehensive Income							
-14,260	Operating Result for the Period	-14,955	-17,506	-17	-19,375	-20,101	-22,007
-14,260	Total Comprehensive Income	-14,955	-17,506	-17	-19,375	-20,101	-22,007
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
181,645	Capital Injections	104,560	152,843	46	89,672	17,003	4,808
0	Inc/Dec in Net Assets due to Admin Restructure	266	0	-100	0	0	0
181,645	Total Transactions Involving Owners Affecting Accumulated Funds	104,826	152,843	46	89,672	17,003	4,808
Closing Equity							
458,812	Closing Accumulated Funds	366,498	501,835	37	572,132	569,034	551,835
449	Closing Asset Revaluation Reserve	449	449	-	449	449	449
459,261	Balance at the End of the Reporting Period	366,947	502,284	37	572,581	569,483	552,284

Economic Development Directorate Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
75,236	Cash from Government for Outputs	73,631	86,082	17	68,332	64,183	64,204
11,008	User Charges	14,262	13,798	-3	13,307	13,670	13,674
50	Interest Received	54	50	-7	50	50	50
250	Other Receipts	650	258	-60	175	179	179
86,544	Operating Receipts	88,597	100,188	13	81,864	78,082	78,107
Payments							
19,343	Related to Employees	20,296	20,419	1	19,807	19,794	20,001
2,615	Related to Superannuation	3,135	3,128	..	3,051	3,026	2,972
41,379	Related to Supplies and Services	40,923	43,962	7	38,825	37,437	37,534
42	Borrowing Costs	0	42	#	42	42	43
22,992	Grants and Purchased Services	22,325	29,009	30	20,198	17,854	17,607
394	Other	3,194	3,904	22	413	419	428
86,765	Operating Payments	89,873	100,464	12	82,336	78,572	78,585
-221	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-1,276	-276	78	-472	-490	-478
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
800	Purchase of Investments	0	1,186	#	0	0	0
180,971	Purchase of Property, Plant and Equipment and Capital Works	104,616	151,698	45	89,513	16,838	4,643
181,771	Investing Payments	104,616	152,884	46	89,513	16,838	4,643
-181,771	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-104,616	-152,884	-46	-89,513	-16,838	-4,643
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
181,645	Capital Injections from Government	104,560	152,843	46	89,672	17,003	4,808
181,645	Financing Receipts	104,560	152,843	46	89,672	17,003	4,808
Payments							
109	Repayment of Finance Leases	107	109	2	108	108	108
109	Financing Payments	107	109	2	108	108	108
181,536	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	104,453	152,734	46	89,564	16,895	4,700
-456	NET INCREASE / (DECREASE) IN CASH HELD	-1,439	-426	70	-421	-433	-421
3,576	CASH AT THE BEGINNING OF REPORTING PERIOD	4,342	2,903	-33	2,477	2,056	1,623
3,120	CASH AT THE END OF REPORTING PERIOD	2,903	2,477	-15	2,056	1,623	1,202

Notes to Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the decrease of \$1.605 million in the 2012-13 estimated outcome from the original budget is mainly due to the rollover of recurrent programs and capital works projects from 2012-13 to 2013-14, partially offset by Treasurer's Advance funding for Pace Farm and the transfer of Infrastructure Planning from the Environment and Sustainable Development Directorate (ESDD); and
 - the increase of \$12.451 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to rollovers from 2012-13, new funding for capital and recurrent initiatives, the final tranche of funding for Pace Farm and increased superannuation funding.
- user charges – non ACT Government:
 - the increase of \$2.165 million in the 2012-13 estimated outcome from the original budget is due to a Rugby League semi-final and major concert at Canberra Stadium, and the Centenary Cricket Matches at Manuka Oval; and
 - the decrease of \$0.693 million in the 2013-14 Budget from the 2012-13 estimated outcome reflects an expected return to normal levels of event revenue.
- user charges – ACT Government: the increase of \$1.089 million in the 2012-13 estimated outcome from the original budget is due to increased revenue from the Land Development Agency for services provided.
- employee and superannuation expenses: the increase of \$1.473 million in the 2012-13 estimated outcome from the original budget is mainly due to the timing and costs associated with employee separations and higher superannuation costs.
- supplies and services:
 - the decrease of \$1.965 million in the 2012-13 estimated outcome from the original budget is due to supplies and services expenses being reclassified as cost of goods sold expenses to more accurately reflect the nature of the expense and the rollover of capital works projects; and
 - the increase of \$2.924 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to new initiatives, new capital works feasibility studies and the transfer of consultancies associated with infrastructure planning from ESDD.
- cost of goods sold:
 - the increase of \$3.140 million in the 2012-13 estimated outcome from the original budget is due to reclassification of supplies and services expense noted above and increased expenses associated with one-off events at Manuka Oval and Canberra Stadium; and
 - the decrease of \$1.618 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to an expected return to normal levels of event expenditure.

- grants and purchased services:
 - the decrease of \$0.667 million in the 2012-13 estimated outcome from the original budget is due to the rollover of programs and capital works feasibility studies from 2012-13 to 2013-14, partially offset by the grant to Pace Farm for its conversion to barn egg production; and
 - the increase of \$6.684 million in the 2013-14 Budget from the estimated outcome is due to rollovers from 2012-13, new initiatives and capital works feasibility studies, and the final tranche of the grant payment to Pace Farm.
- other expenses:
 - the increase of \$1.1 million in the 2012-13 estimated outcome from the original budget is due to expenditure being reclassified from supplies and services to more accurately reflect the nature of the expense; and
 - the increase of \$3.398 million in the 2013-14 Budget from the 2012-13 estimated outcome are due to the expected transfer of completed capital works to other Government agencies.

Balance Sheet

- receivables: the increase of \$1.163 million in the 2012-13 estimated outcome from the original budget is due to the flow-on impact of the audited outcome.
- investments:
 - the decrease of \$1.172 million in the 2012-13 estimated outcome from the original budget is due to lower than estimated investments made through the ACT Film Investment Fund in 2012-13; and
 - the increase of \$0.993 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to investments that are planned to be made through the ACT Film Investment Fund in 2013-14.
- property, plant and equipment: the decrease of \$36.981 million in the 2012-13 estimated outcome from the original budget and the increase of \$38.165 million in the 2013-14 Budget from the 2012-13 estimated outcome are due to the timing of the physical completion and capitalisation of capital works.
- capital works in progress:
 - the decrease of \$26.402 million in the 2012-13 estimated outcome from the original budget is due to the rollover of capital works projects from 2012-13 to 2013-14; and
 - the increase of \$96.590 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the expected progression of those works and the commencement of new capital works.
- current payables: the increase of \$27.881 million in the 2012-13 estimated outcome from the original budget is due to accrued expenditure related to the timing of invoice payments for capital works.

- current and non current employee benefits: the increase of \$0.863 million in the 2012-13 estimated outcome from the original budget is due to the flow on impact of the audited outcome.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

**Economic Development Directorate
Statement of Income and Expenses on Behalf of the Territory**

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
7,772	Payment for Expenses on behalf of Territory	7,772	7,945	2	8,140	8,347	8,555
120	User Charges - Non ACT Government	120	123	3	126	129	129
7,892	Total Revenue	7,892	8,068	2	8,266	8,476	8,684
7,892	Total Income	7,892	8,068	2	8,266	8,476	8,684
Expenses							
118	Supplies and Services	118	118	-	118	121	124
7,654	Grants and Purchased Services	7,654	7,827	2	8,022	8,226	8,428
120	Transfer Expenses	120	123	3	126	129	132
7,892	Total Ordinary Expenses	7,892	8,068	2	8,266	8,476	8,684
0	Operating Result	0	0	-	0	0	0
0	Total Comprehensive Income	0	0	-	0	0	0

**Economic Development Directorate
Statement of Assets and Liabilities on Behalf of the Territory**

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
Non Current Assets							
2,852	Investments	2,138	2,138	-	2,138	2,138	2,138
2,852	Total Non Current Assets	2,138	2,138	-	2,138	2,138	2,138
2,852	TOTAL ASSETS	2,138	2,138	-	2,138	2,138	2,138
2,852	NET ASSETS	2,138	2,138	-	2,138	2,138	2,138
REPRESENTED BY FUNDS EMPLOYED							
2,852	Accumulated Funds	2,138	2,138	-	2,138	2,138	2,138
2,852	TOTAL FUNDS EMPLOYED	2,138	2,138	-	2,138	2,138	2,138

**Economic Development Directorate
Statement of Changes in Equity on Behalf of the Territory**

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
2,352	Opening Accumulated Funds	1,638	2,138	31	2,138	2,138	2,138
2,352	Balance at the Start of the Reporting Period	1,638	2,138	31	2,138	2,138	2,138
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
500	Capital Injections	500	0	-100	0	0	0
500	Total Transactions Involving Owners Affecting Accumulated Funds	500	0	-100	0	0	0
Closing Equity							
2,852	Closing Accumulated Funds	2,138	2,138	-	2,138	2,138	2,138
2,852	Balance at the End of the Reporting Period	2,138	2,138	-	2,138	2,138	2,138

**Economic Development Directorate
Statement of Cash Flows on Behalf of the Territory**

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
7,772	Cash from Government for EBT	7,772	7,945	2	8,140	8,347	8,555
120	User Charges	120	123	3	126	129	129
7,892	Operating Receipts	7,892	8,068	2	8,266	8,476	8,684
	Payments						
118	Related to Supplies and Services	118	118	-	118	121	124
7,654	Grants and Purchased Services	7,654	7,827	2	8,022	8,226	8,428
120	Territory Receipts to Government	120	123	3	126	129	132
7,892	Operating Payments	7,892	8,068	2	8,266	8,476	8,684
0	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	0	0	-	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES							
	Payments						
500	Purchase of Investments	500	0	-100	0	0	0
500	Investing Payments	500	0	-100	0	0	0
-500	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-500	0	100	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
	Receipts						
500	Capital Injections from Government	500	0	-100	0	0	0
500	Financing Receipts	500	0	-100	0	0	0
500	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	500	0	-100	0	0	0
0	CASH AT THE BEGINNING OF REPORTING PERIOD	0	0	-	0	0	0
0	CASH AT THE END OF REPORTING PERIOD	0	0	-	0	0	0

Notes to Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

There are no significant variances in the Statement of Income and Expenses.

Statement of Assets and Liabilities on Behalf of the Territory

- investments: the decrease of \$0.714 million in the 2012-13 estimated outcome from the original budget is due to a diminution of the investments held by the Canberra Business Development Fund flowing from the 2011-12 audited outcome.

Statement of Changes in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

COMMERCE AND WORKS DIRECTORATE

Purpose

Commerce and Works is the transactional centre of the public service, providing cost-efficient services in core administrative activities. This enables agencies to better focus on their core business of providing services to the community.

The Directorate has three main business functions: the Shared Services Centre, the ACT Revenue Office and the ACT Insurance Authority (ACTIA). The Directorate also provides policy advice in respect of government business enterprises.

Shared Services consolidates the core administrative functions of Government (information and communication technology (ICT), procurement, publishing and records services, human resources and finance services) to achieve economies of scale, standardised and streamlined processes and an overall reduction in costs to the Territory.

Shared Services achieves its objectives by working in partnership with its clients to deliver services, at relevant service standards, with efficient processes and protocols which allow for economies of scale in service delivery for all agencies, and provide an efficient and cost effective suite of corporate services.

The ACT Revenue Office optimises tax revenue collection through the efficient and effective administration and regulation of the Territory's taxation system and legislation. It also provides advice and assistance to clients to help meet their obligations.

ACTIA is a separate reporting entity, which appears in a separate chapter.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- implementing and monitoring the single partnership agreement outlining the suite of services and service standards provided to our ACT public sector customers;
- implementing Active Certification and safety as a weighted criteria;
- introducing a local industry procurement policy aimed at encouraging local content and involvement in the delivery of goods and services;
- strengthening the framework for planning and delivering capital infrastructure;
- enhancing goods and services procurement processes to achieve better value for money and reduce spending across agencies;
- enhancing the Territory's ICT data management capability, by developing cloud strategies and server virtualisation policies; and approaching the market for a modern, energy efficient and highly scalable data centre facility to meet current and future data storage requirements;
- continuing the lifecycle management of the ACT Government's fibre network to ensure ongoing reliability and responsiveness of ICT services;
- developing further standardisation of Human Resources (HR) processes across the ACTPS to achieve greater efficiencies and to reduce the 'red tape' requirements for Directorates and Shared Services;

- transitioning the whole of government to the new banking service provider Westpac Banking Corporation;
- developing a policy and practical framework for the whole of government implementation of electronic document management systems;
- progressing future HR Information Management system solutions, including payroll, for the Government;
- implementing a new panel of training providers to better meet the needs of the Government and to provide greater efficiencies and consistency across the ACTPS;
- implementing identity and access management systems to improve timeliness of access for new staff to government systems and improve system efficiency and administration;
- continuing awareness and education programs related to the development of procurements projects that offer opportunities for social procurements;
- continuing implementation of taxation reforms to deliver a fairer, simpler and more efficient taxation system;
- progressing key information systems upgrades relating to the Territory's revenue systems and government financial systems; and
- identifying potential courses of action relating to outcomes of the ACTTAB Feasibility Study and ACTEW Structural Review.

Business and Corporate Strategies

The Directorate will undertake a range of business and corporate strategies to achieve its goals and priorities in 2013-14 that include:

- provision of best practice and value for money open plan fit out for the Gungahlin Office Building;
- continued refinement of Shared Services' activities to improve value for money to government, through benchmarking, use of performance measures and analysis of further business opportunities;
- improving communications, both internally and externally, to create synergies and to enable organisational learning;
- improving governance and accountability frameworks;
- building expertise and capability, creating career paths and improving leadership and succession planning through targeted programs;
- improving culture and governance through the development and implementation of a Values and Behaviour/Code of Conduct program, a Health and Wellbeing Framework, and early intervention strategies; and
- operating as a customer service oriented entity subject to the requirements of government policy and legislation.

Estimated Employment Level

2011-12 Actual Outcome	2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
n/a Staffing (FTE)	n/a	83 ¹	1,038 ²

Notes:

1. The 2012-13 estimated outcome mainly consists of ACT Revenue Office and Government Business Enterprise staff as the Shared Services Centre remains a separate reporting entity until 30 June 2013.
2. The 2013-14 Budget includes 952 FTE for Shared Services Centre transferring to the Commerce and Works Directorate from 1 July 2013 as part of the administrative arrangement changes.

Strategic Objectives and Indicators

Strategic Objective 1

Increase the Number and Diversity of Channels for Tax Payers to Enquire and Transact with the ACT Revenue Office

The ACT Revenue Office currently interacts with the public through the following channels:

- telephone/fax;
- e-mail (http://www.revenue.act.gov.au/functions/feedback_form);
- website (<http://www.revenue.act.gov.au/home>);
- customer service centre at the Nara Building;
- Standard Business Reporting (SBR);
- Canberra Connect Internet (including smartform) and shopfronts;
- Australia Post;
- rates and land tax brochures/pamphlets;
- legislation and circulars; and
- BPay, EFT and Direct Debit payment methods.

The ACT Revenue Office is planning towards increasing the convenience and the options for more interaction through the following channels:

- E-lodgement; and
- Web based applications.

Strategic Objective 2

Optimising Use of Government Accommodation

The Government's objective is to optimise the triple bottom line outcomes of its accommodation portfolio. This includes delivering improvements in efficiency of existing buildings and consideration of the location of future office space. The Directorate is responsible for the development and delivery of office accommodation strategies and also manages the leasing of office accommodation from the private sector.

Strategic Indicator 1: A Reduction across Government in Average Office Space per Employee

The Directorate ensures that office space for employees (as measured by the Utilisation Rate) meets or is less than Government targets, through accommodation strategies, management of office fit out policies and guidelines, and workforce policies such as teleworking.

The Utilisation Rate is measured every six months and is calculated by dividing total Net Useable Office space by the total number of staff and includes all normal office functions. The Government has a long term target of 15 square metres per employee for its office accommodation.

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output Class 1:				
Revenue and Government Business Management	10,842	22,091	10,430	15,676
Output 1.1: Revenue and Government Business Management²	10,842	22,091	10,430	15,676

Notes:

1. Total cost includes depreciation and amortisation of \$0.185 million in 2012-13 and \$0.355 million in 2013-14.
2. This includes Output 1.3 Revenue Management transferred from the former Treasury Directorate.

Output Description

Revenue and Government Business Management provides for the administration of the ACT Government's taxation revenue, and advice in regards to Government Business Enterprises.

The key outputs to be delivered in 2013-14 include:

- collecting taxation revenue in line with budget estimates;
- providing high quality and timely advice to assist taxpayers in meeting their obligation;
- processing objections to assessments and decisions, in accordance with timeframes published on the ACT Revenue Office website;
- processing around 2,000 Home Buyer Concession Scheme transactions and 100 Pensioner Duty Concession Scheme transactions;
- processing around 250 Deferred Duty applications;

Output Classes cont.

- processing around 1,500 First Home Owner Grant applications; and
- advice on the structure and operations of ACTEW and ACTTAB.

	Total Cost ¹		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output Class 2:				
Shared Services ICT	n/a	141,705	n/a	10,205
Output 2.1: Shared Services ICT²	n/a	141,705	n/a	10,205

Notes:

1. Total cost includes depreciation and amortisation of \$18.893 million in 2013-14.
2. This includes Output 1.1 Shared Services ICT transferred from the Shared Services Centre.

Output Description

Shared Services ICT is a shared ICT service organisation providing a complete range of ICT services to Government, including infrastructure, applications support and development, ICT policy and ICT project services.

The key outputs to be delivered in 2013-14 include:

- services to government agencies as outlined in the Shared Services ICT catalogue of services and affirmed through various service level and support agreements;
- management of the government data and communications network;
- assistance to agencies on ICT security;
- business systems support; and
- general service and help desk functions.

	Total Cost ¹		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output Class 3:				
Shared Services Procurement	n/a	22,335	n/a	2,285
Output 3.1: Shared Services Procurement²	n/a	22,335	n/a	2,285

Notes:

1. Total cost includes depreciation and amortisation of \$0.743 million in 2013-14.
2. This includes Output 2.1 Shared Services Procurement transferred from the Shared Services Centre.

Output Classes cont.

Output Description

Shared Services Procurement undertakes procurement activities on behalf of government directorates and agencies for infrastructure, capital works, and goods and services. It advises the Government on procurement and related construction industry policy, is responsible for the development and implementation of the Government's procurement policy, administers a range of pre-qualification schemes, and establishes and manages whole of government contracts.

The key outputs to be delivered in 2013-14 include:

- procurement and associated risk management services to agencies, including delivering capital works projects on behalf of agencies;
- the buyers and sellers information service;
- the Government contracts register;
- supplier pre-qualification arrangements; and
- secretariat support to the Government Procurement Board.

	Total Cost ¹		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output Class 4:				
Shared Services Human Resources	n/a	25,612	n/a	2,634
Output 4.1: Shared Services Human Resources²	n/a	25,612	n/a	2,634

Notes:

1. Total cost includes depreciation and amortisation of \$0.843 million in 2013-14.
2. This includes Output 3.1 Shared Services Human Resources transferred from the Shared Services Centre.

Output Description

Shared Services Human Resources provides tactical and transactional human resource services to directorates and agencies as well as records management services.

The key outputs to be delivered in 2013-14 include:

- payroll and personnel services, including tax payments and salary packaging;
- recruitment services;
- advice and technical support on health and safety management;
- support in the management of employee relations processes;
- injury management services for small agencies;
- coordination and facilitation of ACTPS wide training and development;
- statutory and human resources management reporting;
- organisational position and data management;

Output Classes cont.

- a full range of records management, mail room and courier activities to the majority of government directorates; and
- the broad range of functions listed in the *Territory Records Act 2002* through the operations of the Territory Records Office.

	Total Cost ¹		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget ² \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget ² \$'000
Output Class 5:				
Shared Services Finance	n/a	15,658	n/a	1,056
Output 5.1: Shared Services Finance	n/a	15,658	n/a	1,056

Notes:

1. Total cost includes depreciation and amortisation of \$0.326 million in 2013-14.
2. This includes Output 4.1 Shared Services Finance transferred from the Shared Services Centre.

Output Description

Shared Services Finance provides tactical and transactional finance services to directorates and agencies as well as publishing services.

The key outputs to be delivered in 2013-14 include:

- accounts payable and some accounts receivable functions;
- general ledgers;
- a fixed assets register;
- the development and maintenance of the Oracle E-Business Suite;
- cash flow management and bank reconciliations;
- tax payments, including returns and advice;
- financial reporting services; and
- in-house print and electronic publishing.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Revenue and Government Business Management			
Output 1.1: Revenue and Government Business Management			
a. Debt Management – level of overdue debt as a percentage of tax revenue ¹	n/a	2.5%	2.5%
b. Compliance revenue per inspector ²	n/a	\$243,000	\$360,000
c. Average Square Metres of Office Accommodation per Employee ³	n/a	16	n/a

Notes:

1. 'Level of overdue debt' measures the level of overdue collectable debt as a percentage of forecast tax revenue. It excludes matters subject to objection and appeals, under liquidation and agreements made by the ACT Government in respect of pending waivers. This indicator was previously reported by the former Treasury Directorate under Output 1.3 Revenue Management. The 2012-13 estimated outcome covers the period 10 November 2012 to 30 June 2013.
2. This indicator was previously reported by the former Treasury Directorate under Output 1.3 Revenue Management. The 2012-13 estimated outcome covers the period 10 November 2012 to 30 June 2013.
3. This indicator was previously reported by the Economic Development Directorate under Output 1.6 Land Strategy and Infrastructure Delivery. For 2013-14 this indicator is reported under Output Class 3.1 Shared Services Procurement.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 2: Shared Services ICT			
Output 2.1: Shared Services ICT¹			
a. Costs compared to peer organisations' costs, as benchmarked by an independent organisation	n/a	n/a	Within 5%
b. Email availability across government during core business hours ²	n/a	n/a	100%
c. Service requests made via the Service Desk are resolved within Service Level Agreements timeframes ³	n/a	n/a	90%
d. Average time taken for telephone service requests to be answered by a Service Desk officer	n/a	n/a	20 seconds
f. Number of successful attacks on internally hosted ACT Government web sites	n/a	n/a	0

Notes:

1. These indicators were previously reported by the Shared Services Centre under Output 1.1 Shared Services ICT.
2. Established by determining up-time of each core component of the network across core business hours (Monday to Friday 8am to 6pm).
3. Established by determining how quickly requests made to the ICT Service Desk are resolved in comparison to agreed Service Level Agreement timeframes.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 3: Shared Services Procurement			
Output 3.1: Shared Services Procurement			
a. Proportion of the Government funded annual capital works program supported with project procurement services ¹	n/a	n/a	90%
b. Proportion of tenders available to potential tenderers in electronic format ²	n/a	n/a	>60%
c. Average square metres of office accommodation per employee ³	n/a	n/a	15.5

Notes:

1. This excludes capital works associated with land development, housing, capital upgrades, capital ICT works, capital grants and property, plant and equipment due to the nature of these specific capital works activities. Whilst individual projects may be completed during the year, the total proportion is measured annually. This indicator was previously reported by the Shared Services Centre under Output 2.1 Shared Services Procurement.
2. It measures the proportion of tenders published on the Shared Services Procurement website that are available to the public to download in electronic format. This indicator was previously reported by the Shared Services Centre under Output 2.1 Shared Services Procurement.
3. This indicator was previously reported by the Economic Development Directorate under Output 1.6 Land Strategy and Infrastructure Delivery. For 2012-13 estimated outcome this indicator is reported under Output Class 1.1 Revenue and Government Business Management.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 4: Shared Services Human Resources			
Output 4.1: Shared Services Human Resources¹			
a. Service requests made via the Integrated Customer Service system resolved within 5 working days	n/a	n/a	95%
b. Data for Annual Reports and the Workforce Profile are supplied to the Chief Minister and Treasury Directorate in accordance with the agreed timeframe	n/a	n/a	100%
c. Performance standards in recruitment services for permanent and temporary vacancies service specifications achieved ²	n/a	n/a	95%

Notes:

1. These indicators were previously reported by the Shared Services Centre under Output 3.1 Shared Services Human Resources.
2. Represents the overall average of performance standards in recruitment service specifications being achieved.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 5: Shared Services Finance			
Output 5.1: Shared Services Finance¹			
a. Business Activity Statements completed in accordance with ATO deadline	n/a	n/a	100%
b. Fringe Benefits Tax Return submitted to the ATO in accordance with ATO deadline	n/a	n/a	100%
c. Monthly financial information available for use by agencies by 6 th working day of the month	n/a	n/a	100%
d. Annual financial statements completed and sent to agencies by 9 th working day of July ²	n/a	n/a	n/a
e. Annual financial statements completed and sent to agencies by 10 th working day of July ²	n/a	n/a	100%
f. Average time (i.e. working days) taken to enter accounts payable invoices into Oracle following receipt at Shared Services Finance from agencies	n/a	n/a	2

Notes:

1. These indicators were previously reported by the Shared Services Centre under Output 4.1 Shared Services Finance.
2. Measure amended from 9th working day to 10th working day in 2013-14.

Changes to Appropriation

Changes to Appropriation - Controlled

Government Payment for Outputs	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	0	0	0	0	0
2nd Appropriation					
Investment in Finance and Human Resources	1,000	-	-	-	-
2013-14 Budget Policy Adjustments					
Increase Tax Compliance Activity	-	567	577	588	598
Increase in Application Fee for Certificate of Rates, Land Tax and Other Charges	-	250	250	250	250
Storage Network Switch Refresh	-	-	-	-	160
Application Security Assurance and Web Inspection System (ASAWIS)	-	-	20	20	20
2013-14 Budget Technical Adjustments					
Transfer – Functions from Treasury	10,678	14,245	14,557	14,771	15,024
Transfer – Administration of Taxation Management Framework from CMTD	-	8	8	9	9
Transfer – Functions from Shared Services	-	14,568	13,371	12,259	12,472
Transfer – Government Accommodation Strategy from EDD	366	604	614	624	634
Revised Funding Profile – Investment in Finance and HR Improvement	(1,000)	1,000	-	-	-
Revised Funding Profile – Oracle E-Business Suite Upgrade	(401)	401	-	-	-
Revised Funding Profile – Whole of Government Banking	(213)	213	-	-	-
2013-14 Budget	10,430	31,856	29,397	28,521	29,167
Changes to Appropriation - Territorial					
Payment for Expenses on Behalf of Territory	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	0	0	0	0	0
2013-14 Budget Policy Adjustments					
Retargeting of First Home Owner Grant	-	(4,398)	(8,273)	(8,480)	(8,692)
2013-14 Budget Technical Adjustments					
Transfer – Functions from Treasury	9,925	17,460	17,460	17,460	17,460
Transfer – Land Rent Purchase to First Home Owner Grant	2,500	-	-	-	-
Commonwealth Grants – First Home Owner Boost NP	(287)	3	-	-	-
2013-14 Budget	12,138	13,065	9,187	8,980	8,768

Changes to Appropriation cont.

Changes to Appropriation - Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Capital Injections					
2012-13 Budget	0	0	0	0	0
2013-14 Budget Policy Adjustments					
Whole of Government Digital Network	-	6,661	2,504	1,722	-
Storage Network Switch Refresh	-	1,020	-	-	-
Application Security Assurance and Web Inspection System (ASAWIS)	-	250	-	-	-
2013-14 Budget Technical Adjustments					
Transfer – Oracle System from Treasury	4,500	-	-	-	-
Transfer – Whole of Government Banking from Treasury	841	-	-	-	-
Transfer – Functions of Shared Services from SSC	-	6,939	2,000	1,000	1,000
Revised Funding Profile – Oracle E-Business Suite Upgrade	(2,380)	2,380	-	-	-
Revised Funding Profile – Whole of Government Banking	(278)	278	-	-	-
2013-14 Budget	2,683	17,528	4,504	2,722	1,000

Changes to Appropriation - Territorial

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Capital Injections					
2012-13 Budget	0	0	0	0	0
2nd Appropriation					
Land Rent Scheme	112,156	-	-	-	-
2013-14 Budget Technical Adjustments					
Transfer – Functions from Treasury	9,045	22,300	22,300	22,300	22,300
Transfer – Land Rent Purchase to First Home Owner Grant	(2,500)	-	-	-	-
Revised Funding Profile – Land Rent	(23,162)	23,162	-	-	-
Land Rent Scheme	-	70,838	-	-	-
2013-14 Budget	95,539	116,300	22,300	22,300	22,300

Commerce and Works Directorate Operating Statement

2012-13 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income						
Revenue						
0 Government Payment for Outputs	10,430	31,856	205	29,397	28,521	29,167
0 User Charges - Non ACT Government	0	370	#	376	382	388
0 User Charges - ACT Government	7	181,641	#	184,522	187,498	190,579
0 Interest	0	236	#	240	244	248
0 Other Revenue	0	1,822	#	1,851	1,881	1,911
0 Resources Received Free of Charge	504	1,004	99	1,029	1,037	1,045
0 Total Revenue	10,941	216,929	#	217,415	219,563	223,338
0 Total Income	10,941	216,929	#	217,415	219,563	223,338
Expenses						
0 Employee Expenses	5,525	95,535	#	96,857	97,620	98,834
0 Superannuation Expenses	557	14,287	#	14,008	13,697	13,468
0 Supplies and Services	4,575	90,637	#	91,010	92,132	94,674
0 Depreciation and Amortisation	185	21,160	#	22,922	23,079	23,338
0 Borrowing Costs	0	16	#	16	16	16
0 Grants and Purchased Services	0	5,341	#	0	0	0
0 Other Expenses	0	425	#	436	447	458
0 Total Ordinary Expenses	10,842	227,401	#	225,249	226,991	230,788
0 Operating Result	99	-10,472	#	-7,834	-7,428	-7,450
Other Comprehensive Income						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
0 Inc/Dec in Asset Revaluation Reserve Surpluses	0	10,293	#	0	0	0
0 Total Other Comprehensive Income	0	10,293	#	0	0	0
0 Total Comprehensive Income	99	-179	-281	-7,834	-7,428	-7,450

Commerce and Works Directorate Balance Sheet

Budget as at 30/6/13 \$'000	Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets						
0 Cash and Cash Equivalents	1,443	26,252	#	24,088	21,971	20,052
0 Receivables	688	43,969	#	44,111	44,252	44,414
0 Assets Held for Sale	0	21	#	21	21	21
0 Other Current Assets	18	4,711	#	4,781	4,851	4,921
0 Total Current Assets	2,149	74,953	#	73,001	71,095	69,408
Non Current Assets						
0 Receivables	296	258	-13	197	111	25
0 Property, Plant and Equipment	97	62,706	#	59,056	53,023	44,924
0 Intangibles	1,309	6,480	395	5,091	4,146	3,286
0 Capital Works in Progress	3,102	2,194	-29	2,194	2,194	2,194
0 Other Non Current Assets	0	177	#	177	177	177
0 Total Non Current Assets	4,804	71,815	#	66,715	59,651	50,606
0 TOTAL ASSETS	6,953	146,768	#	139,716	130,746	120,014
Current Liabilities						
0 Payables	495	27,245	#	27,300	27,354	27,408
0 Finance Leases	35	461	#	461	461	461
0 Employee Benefits	3,655	33,758	824	35,883	38,007	40,128
0 Other Liabilities	0	9,352	#	9,532	9,712	9,892
0 Total Current Liabilities	4,185	70,816	#	73,176	75,534	77,889
Non Current Liabilities						
0 Finance Leases	0	338	#	338	338	338
0 Employee Benefits	212	2,423	#	2,425	2,427	2,429
0 Other Non Current Provisions	0	64	#	64	64	64
0 Total Non Current Liabilities	212	2,825	#	2,827	2,829	2,831
0 TOTAL LIABILITIES	4,397	73,641	#	76,003	78,363	80,720
0 NET ASSETS	2,556	73,127	#	63,713	52,383	39,294
REPRESENTED BY FUNDS EMPLOYED						
0 Accumulated Funds	2,556	62,834	#	53,420	42,090	29,001
0 Reserves	0	10,293	#	10,293	10,293	10,293
0 TOTAL FUNDS EMPLOYED	2,556	73,127	#	63,713	52,383	39,294

Commerce and Works Directorate Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
0	Opening Accumulated Funds	0	2,556	#	62,834	53,420	42,090
0	Opening Asset Revaluation Reserve	0	0	-	10,293	10,293	10,293
0	Balance at the Start of the Reporting Period	0	2,556	#	73,127	63,713	52,383
Comprehensive Income							
0	Operating Result for the Period	99	-10,472	#	-7,834	-7,428	-7,450
0	Inc/Dec in Asset Revaluation Reserve Surpluses	0	10,293	#	0	0	0
0	Total Comprehensive Income	99	-179	-281	-7,834	-7,428	-7,450
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
0	Capital Injections	2,683	17,528	553	4,504	2,722	1,000
0	Capital Distributions to Government	0	-5,999	#	-6,084	-6,624	-6,639
0	Inc/Dec in Net Assets due to Admin Restructure	-226	59,221	#	0	0	0
0	Total Transactions Involving Owners Affecting Accumulated Funds	2,457	70,750	#	-1,580	-3,902	-5,639
Closing Equity							
0	Closing Accumulated Funds	2,556	62,834	#	53,420	42,090	29,001
0	Closing Asset Revaluation Reserve	0	10,293	#	10,293	10,293	10,293
0	Balance at the End of the Reporting Period	2,556	73,127	#	63,713	52,383	39,294

Commerce and Works Directorate Cash Flow Statement

2012-13 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
0 Cash from Government for Outputs	10,430	31,856	205	29,397	28,521	29,167
0 User Charges	7	182,848	#	185,747	188,726	192,152
0 Interest Received	0	236	#	240	244	248
0 Other Receipts	0	686,929	#	696,615	707,490	724,525
0 Operating Receipts	10,437	901,869	#	911,999	924,981	946,092
Payments						
0 Related to Employees	5,525	94,305	#	95,590	96,329	97,522
0 Related to Superannuation	556	14,287	#	14,008	13,697	13,469
0 Related to Supplies and Services	4,072	90,476	#	90,848	91,986	94,567
0 Borrowing Costs	0	16	#	16	16	16
0 Other	0	685,470	#	695,136	705,993	723,004
0 Operating Payments	10,153	884,554	#	895,598	908,021	928,578
0 NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	284	17,315	#	16,401	16,960	17,514
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
0 Proceeds from Sale of Property, Plant and Equipment	0	329	#	335	341	347
0 Repayment of Home Loan Principal	0	78	#	102	125	125
0 Investing Receipts	0	407	#	437	466	472
Payments						
0 Purchase of Property, Plant and Equipment and Capital Works	0	27,601	#	17,248	15,466	14,088
0 Purchase of Land and Intangibles	2,683	3,658	36	0	0	0
0 Issue of Loan	0	64	#	64	62	62
0 Investing Payments	2,683	31,323	#	17,312	15,528	14,150
0 NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-2,683	-30,916	#	-16,875	-15,062	-13,678
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
0 Capital Injections from Government	2,683	17,528	553	4,504	2,722	1,000
0 Receipt of Transferred Cash Balances	1,159	26,991	#	0	0	0
0 Financing Receipts	3,842	44,519	#	4,504	2,722	1,000
Payments						
0 Distributions to Government	0	5,999	#	6,084	6,624	6,639
0 Repayment of Finance Leases	0	110	#	110	113	116
0 Financing Payments	0	6,109	#	6,194	6,737	6,755
0 NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	3,842	38,410	900	-1,690	-4,015	-5,755
0 NET INCREASE / (DECREASE) IN CASH HELD	1,443	24,809	#	-2,164	-2,117	-1,919
0 CASH AT THE BEGINNING OF REPORTING PERIOD	0	1,443	#	26,252	24,088	21,971
0 CASH AT THE END OF REPORTING PERIOD	1,443	26,252	#	24,088	21,971	20,052

Notes to the Budget Statements

Significant variations are as follows:

The budgeted financial statements for the 2012-13 estimated outcome reflect the transfer of functions from the former Treasury Directorate and the Economic Development Directorate (EDD) as part of the administrative arrangement changes. The 2013-14 Budget reflects the transfer of the Shared Services Centre from 1 July 2013, the full year effect of the transfer from the former Treasury Directorate and EDD, 2013-14 new initiatives and the rollover of 2012-13 initiatives.

Operating Statement

- government payment for outputs:
 - the increase of \$10.430 million in the 2012-13 estimated outcome from the original budget is due to the transfer of funds from EDD and the former Treasury Directorate (\$11.044 million), partially offset by the rollover of funding from 2012-13 to 2013-14 for the Investment in Finance and HR Improvement, the Oracle E-Business Suite Upgrade and the Whole of Government Banking (\$1.614 million) initiatives and additional appropriation for Revenue and Government Business Management (\$1 million); and
 - the increase of \$21.426 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of the Shared Services Centre (Shared Services) from 1 July 2013 (\$14.568 million) and the full year effect of the transfer of functions from EDD and the former Treasury Directorate (\$3.805 million); the rollover of funding for the Investment in Finance and HR Improvement, the Oracle E-Business Suite Upgrade, the Whole of Government Banking initiatives (\$1.614 million) from 2012-13 to 2013-14 and the increase in funding in 2013-14 for the Increase Tax Compliance Activity (\$0.567 million) and Increase in Application Fee for Certificate of Rates, Land Tax and Other Charges (\$0.250 million) initiatives. This is partially offset by the effect of the additional appropriation for Revenue and Government Business Management in 2012-13 (\$1 million).
- user charges – ACT Government: the increase of \$181.634 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$181.632 million).
- other revenue: the increase of \$1.822 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of Shared Services from 1 July 2013.
- resources received free of charge:
 - the increase of \$0.504 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate; and
 - increase of \$0.5 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of Shared Services from 1 July 2013 (\$0.3 million) and the full year effect of the transfer of functions from the former Treasury Directorate (\$0.2 million).

- employee and superannuation expenses:
 - the increase of \$6.082 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate and EDD; and
 - the increase of \$103.740 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$99.837 million) and the full year effect of the transfer from EDD and the former Treasury Directorate (\$3.221 million), the increase in funding in 2013-14 for the Increase Tax Compliance Activity (\$0.482 million) and the increase in Application Fee for Certificate of Rates, Land Tax and Other Charges (\$0.2 million) initiatives.
- supplies and services:
 - the increase of \$4.575 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former Treasury Directorate and EDD (\$5.189 million), partially offset by the rollover of funding from 2012-13 to 2013-14 for the Oracle E-Business Suite Upgrade and the Whole of Government Banking (\$0.614 million) initiatives; and
 - the increase of \$86.062 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$83.616 million) and the full year effect of the transfer of functions from the former Treasury Directorate and EDD (\$1.076 million) and the rollover of funding (\$0.614 million) from 2012-13 to 2013-14.
- depreciation and amortisation: the increase of \$20.975 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$20.705 million).
- grants and purchased services: the increase of \$5.341 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of functions from the former Treasury Directorate.

Balance Sheet

- cash and cash equivalents:
 - the increase of \$1.443 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate; and
 - the increase of \$24.809 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$24.726 million).
- current receivables:
 - the increase of \$0.688 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate; and
 - the increase of \$43.281 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$43.231 million).

- other current assets: the increase of \$4.693 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of Shared Services from 1 July 2013.
- property, plant and equipment: the increase of \$62.609 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$54.930 million) and the Whole of Government Digital Network Replacement (\$6.661 million) and the Storage Network Switch Refresh (\$1.020 million) initiatives.
- intangibles:
 - the increase of \$1.309 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate; and
 - the increase of \$5.171 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$4.373 million) and the rollover of the Investment in Finance and HR Improvement initiative (\$1 million).
- capital works in progress: the increase of \$3.102 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate.
- current payables: the increase of \$26.750 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$26.764 million).
- current and non current employee benefits:
 - the increase of \$3.867 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from EDD and the former Treasury Directorate; and
 - the increase of \$32.314 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$32.233 million).
- other liabilities: the increase of \$9.352 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of Shared Services from 1 July 2013.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the cash flows from operating activities and cash flows from investing activities are explained in the notes above.

- capital injections from government:
 - the increase of \$2.683 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate; and

- the increase of \$14.845 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$6.939 million), and funding for the Whole of Government Digital Network Replacement (\$6.661 million) and Storage Network Switch Refresh (\$1.020 million) initiatives.
- receipt of transferred cash balances: the increase of \$25.832 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of Shared Services from 1 July 2013.
- distribution to government: the increase of \$5.999 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of Shared Services from 1 July 2013.

Commerce and Works Directorate
Statement of Income and Expenses on Behalf of the Territory

2012-13 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income						
Revenue						
0 Payment for Expenses on behalf of Territory	12,138	13,065	8	9,187	8,980	8,768
0 Taxes, Fees and Fines	520,111	1,211,522	133	1,291,212	1,400,237	1,480,757
0 Land Revenue	1,072	10,527	882	11,853	12,573	12,710
0 Other Revenue	198	200	1	200	200	200
0 Total Revenue	533,519	1,235,314	132	1,312,452	1,421,990	1,502,435
0 Total Income	533,519	1,235,314	132	1,312,452	1,421,990	1,502,435
Expenses						
0 Supplies and Services	15	15	-	15	15	15
0 Grants and Purchased Services	13,019	12,830	-1	8,952	8,745	8,533
0 Other Expenses	5,553	2,794	-50	2,544	2,294	2,297
0 Transfer Expenses	514,932	1,219,675	137	1,300,941	1,410,936	1,491,590
0 Total Ordinary Expenses	533,519	1,235,314	132	1,312,452	1,421,990	1,502,435
0 Operating Result	0	0	-	0	0	0
Other Comprehensive Income						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
0 Inc/Dec in Asset Revaluation Reserve Surpluses	0	14,282	#	16,000	17,804	19,697
0 Total Other Comprehensive Income	0	14,282	#	16,000	17,804	19,697
0 Total Comprehensive Income	0	14,282	#	16,000	17,804	19,697

Commerce and Works Directorate
Statement of Assets and Liabilities on Behalf of the Territory

Budget as at 30/6/13 \$'000	Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets						
0 Cash and Cash Equivalents	108,041	108,041	-	108,041	108,041	108,041
0 Receivables	156,126	156,736	..	156,437	156,311	156,156
0 Total Current Assets	264,167	264,777	..	264,478	264,352	264,197
Non Current Assets						
0 Property, Plant and Equipment	281,866	410,218	46	446,288	484,162	523,929
0 Total Non Current Assets	281,866	410,218	46	446,288	484,162	523,929
0 TOTAL ASSETS	546,033	674,995	24	710,766	748,514	788,126
Current Liabilities						
0 Payables	241,005	239,495	-1	236,966	234,610	232,225
0 Other Provisions	179	69	-61	69	69	69
0 Other Liabilities	1,914	1,914	-	1,914	1,914	1,914
0 Total Current Liabilities	243,098	241,478	-1	238,949	236,593	234,208
0 TOTAL LIABILITIES	243,098	241,478	-1	238,949	236,593	234,208
0 NET ASSETS	302,935	433,517	43	471,817	511,921	553,918
REPRESENTED BY FUNDS EMPLOYED						
0 Accumulated Funds	283,938	400,238	41	422,538	444,838	467,138
0 Reserves	18,997	33,279	75	49,279	67,083	86,780
0 TOTAL FUNDS EMPLOYED	302,935	433,517	43	471,817	511,921	553,918

Commerce and Works Directorate
Statement of Changes in Equity on Behalf of the Territory

Budget as at 30/6/13 \$'000	Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity						
0 Opening Accumulated Funds	0	283,938	#	400,238	422,538	444,838
0 Opening Asset Revaluation Reserve	0	18,997	#	33,279	49,279	67,083
0 Balance at the Start of the Reporting Period	0	302,935	#	433,517	471,817	511,921
Comprehensive Income						
0 Inc/Dec in Asset Revaluation Reserve Surpluses	0	14,282	#	16,000	17,804	19,697
0 Total Comprehensive Income	0	14,282	#	16,000	17,804	19,697
0 Transfer to/from Accumulated Funds	-18,997	0	100	0	0	0
0 Movement in Asset Revaluation Reserve	18,997	0	-100	0	0	0
0 Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds						
0 Capital Injections	95,539	116,300	22	22,300	22,300	22,300
0 Inc/Dec in Net Assets due to Admin Restructure	207,396	0	-100	0	0	0
0 Total Transactions Involving Owners Affecting Accumulated Funds	302,935	116,300	-62	22,300	22,300	22,300
Closing Equity						
0 Closing Accumulated Funds	283,938	400,238	41	422,538	444,838	467,138
0 Closing Asset Revaluation Reserve	18,997	33,279	75	49,279	67,083	86,780
0 Balance at the End of the Reporting Period	302,935	433,517	43	471,817	511,921	553,918

Commerce and Works Directorate
Statement of Cash Flows on Behalf of the Territory

2012-13 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
0 Cash from Government for EBT	12,138	13,065	8	9,187	8,980	8,768
0 Taxes, Fees and Fines	562,670	1,136,356	102	1,211,839	1,288,089	1,404,180
0 Other Receipts	52,718	92,046	75	97,583	131,074	95,637
0 Operating Receipts	627,526	1,241,467	98	1,318,609	1,428,143	1,508,585
Payments						
0 Related to Supplies and Services	3,432	15	-100	15	15	15
0 Grants and Purchased Services	12,301	12,830	4	8,952	8,745	8,533
0 Other	535	903	69	911	911	911
0 Territory Receipts to Government	517,869	1,229,949	138	1,310,961	1,420,702	1,501,356
0 Operating Payments	534,137	1,243,697	133	1,320,839	1,430,373	1,510,815
0 NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	93,389	-2,230	-102	-2,230	-2,230	-2,230
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
0 Proceeds from Sale of Property, Plant and Equipment	0	2,230	#	2,230	2,230	2,230
0 Investing Receipts	0	2,230	#	2,230	2,230	2,230
Payments						
0 Purchase of Property, Plant and Equipment and Capital Works	95,291	116,300	22	22,300	22,300	22,300
0 Investing Payments	95,291	116,300	22	22,300	22,300	22,300
0 NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-95,291	-114,070	-20	-20,070	-20,070	-20,070
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
0 Capital Injections from Government	95,539	116,300	22	22,300	22,300	22,300
0 Receipt of Transferred Cash Balances	42,369	0	-100	0	0	0
0 Financing Receipts	137,908	116,300	-16	22,300	22,300	22,300
Payments						
0 Payment of Transferred Cash Balances	27,965	0	-100	0	0	0
0 Financing Payments	27,965	0	-100	0	0	0
0 NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	109,943	116,300	6	22,300	22,300	22,300
0 NET INCREASE / (DECREASE) IN CASH HELD	108,041	0	-100	0	0	0
0 CASH AT THE BEGINNING OF REPORTING PERIOD	0	108,041	#	108,041	108,041	108,041
0 CASH AT THE END OF REPORTING PERIOD	108,041	108,041	-	108,041	108,041	108,041

Notes to the Budget Statements on Behalf of the Territory

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 \$12.138 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of funds from the former Treasury Directorate (\$9.925 million) and the transfer of Land Rent Purchase funds to the First Home Owner Grant (\$2.5 million); and
 - the increase of \$0.927 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the full year effect of the transfer of the former Treasury Directorate functions (\$7.535 million), partially offset by the effect of the transfer of land rent to the First Home Owner Grant (\$2.5 million) and the savings from re-targeting of First Home Buyer Grant (\$4.398 million).
- taxes, fees and fines:
 - the increase of \$520.111 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate; and
 - the increase of \$691.411 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the full year effect of the transfer of functions from the former Treasury Directorate and changes in tax revenues consisting of increases in payroll tax (\$146.806 million), general rates (\$343.905 million), land tax (\$32.096 million), conveyances (\$85.366 million), general insurance (\$6.239 million), motor vehicle registration duty (\$9.411 million), ambulance levy (\$6.8 million), Fire and Emergency Service Levy (\$34.829 million) and income tax equivalent (\$21.947 million).
- land revenue:
 - the increase of \$1.072 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate; and
 - the increase of \$9.455 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the full year effect of the transfer of functions from the former Treasury Directorate and rent received from an increased number of properties under the Land Rent Scheme.
- grants and purchased services:
 - the increase of \$13.019 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former Treasury Directorate and higher than expected take-up of the First Home Buyer Grant (FHOG); and
 - the decrease of \$0.189 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the savings from re-targeting of FHOG (\$4.398 million) offset by the full year effect of the transfer of functions from the former Treasury Directorate (\$4.206 million).

- other expenses: the increase of \$5.553 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former Treasury Directorate, including a large impairment loss (\$1.809 million) and a one-off waiver in 2012-13 (\$1.601 million).
- transfer expenses: the increase of \$514.932 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate, and the increase of \$704.743 million in 2013-14 Budget from the 2012-13 estimated outcome is due to the full year effect of the transfer and changes of tax revenues.

Statement of Assets and Liabilities on Behalf of the Territory

- cash and cash equivalents: the increase of \$108.041 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate.
- receivables: the increase of \$156.126 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate.
- property, plant and equipment: the increase of \$281.866 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former Treasury Directorate and the increase of \$128.352 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the growth of land rent properties held under the Land Rent Scheme.
- payables: the increase of \$241.005 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate.

Statement of Change in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

Revenue and Government Business Management Operating Statement

2012-13 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income						
Revenue						
0 Government Payment for Outputs	10,430	15,676	50	15,384	15,609	15,872
0 User Charges - ACT Government	7	10	43	10	10	10
0 Resources Received Free of Charge	504	704	40	721	721	721
0 Total Revenue	10,941	16,390	50	16,115	16,340	16,603
0 Total Income	10,941	16,390	50	16,115	16,340	16,603
Expenses						
0 Employee Expenses	5,525	8,126	47	8,309	8,357	8,415
0 Superannuation Expenses	557	1,323	138	1,353	1,362	1,375
0 Supplies and Services	4,575	6,946	52	6,470	6,656	6,826
0 Depreciation and Amortisation	185	355	92	354	124	39
0 Grants and Purchased Services	0	5,341	#	0	0	0
0 Total Ordinary Expenses	10,842	22,091	104	16,486	16,499	16,655
0 Operating Result	99	-5,701	#	-371	-159	-52

Shared Services ICT Operating Statement

2012-13 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income						
Revenue						
0 Government Payment for Outputs	0	10,205	#	9,541	8,368	8,683
0 User Charges - ACT Government	0	123,469	#	125,661	127,915	130,247
0 Other Revenue	0	250	#	255	260	265
0 Total Revenue	0	133,924	#	135,457	136,543	139,195
0 Total Income	0	133,924	#	135,457	136,543	139,195
Expenses						
0 Employee Expenses	0	45,232	#	45,820	46,416	47,020
0 Superannuation Expenses	0	6,806	#	6,629	6,467	6,329
0 Supplies and Services	0	70,349	#	71,490	72,132	74,209
0 Depreciation and Amortisation	0	18,893	#	20,985	21,586	21,930
0 Other Expenses	0	425	#	436	447	458
0 Total Ordinary Expenses	0	141,705	#	145,360	147,048	149,946
0 Operating Result	0	-7,781	#	-9,903	-10,505	-10,751

Shared Services Procurement Operating Statement

2012-13 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income						
Revenue						
0 Government Payment for Outputs	0	2,285	#	2,320	2,356	2,392
0 User Charges - Non ACT Government	0	330	#	335	340	345
0 User Charges - ACT Government	0	20,919	#	21,180	21,452	21,732
0 Other Revenue	0	58	#	59	60	61
0 Resources Received Free of Charge	0	300	#	308	316	324
0 Total Revenue	0	23,892	#	24,202	24,524	24,854
0 Total Income	0	23,892	#	24,202	24,524	24,854
Expenses						
0 Employee Expenses	0	15,540	#	15,744	15,950	16,159
0 Superannuation Expenses	0	2,096	#	2,067	2,044	2,023
0 Supplies and Services	0	3,951	#	4,027	4,112	4,199
0 Depreciation and Amortisation	0	743	#	314	100	100
0 Borrowing Costs	0	5	#	5	5	5
0 Total Ordinary Expenses	0	22,335	#	22,157	22,211	22,486
0 Operating Result	0	1,557	#	2,045	2,313	2,368

Shared Services Human Resources Operating Statement

2012-13 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income						
Revenue						
0 Government Payment for Outputs	0	2,634	#	1,586	1,611	1,635
0 User Charges - ACT Government	0	22,846	#	23,114	23,393	23,684
0 Interest	0	236	#	240	244	248
0 Other Revenue	0	1,514	#	1,537	1,561	1,585
0 Total Revenue	0	27,230	#	26,477	26,809	27,152
0 Total Income	0	27,230	#	26,477	26,809	27,152
Expenses						
0 Employee Expenses	0	16,526	#	16,741	16,959	17,179
0 Superannuation Expenses	0	2,453	#	2,396	2,344	2,300
0 Supplies and Services	0	5,779	#	5,324	5,443	5,562
0 Depreciation and Amortisation	0	843	#	893	893	893
0 Borrowing Costs	0	11	#	11	11	11
0 Total Ordinary Expenses	0	25,612	#	25,365	25,650	25,945
0 Operating Result	0	1,618	#	1,112	1,159	1,207

Shared Services Finance Operating Statement

2012-13 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income						
Revenue						
0 Government Payment for Outputs	0	1,056	#	566	577	585
0 User Charges - Non ACT Government	0	40	#	41	42	43
0 User Charges - ACT Government	0	14,397	#	14,557	14,728	14,906
0 Total Revenue	0	15,493	#	15,164	15,347	15,534
0 Total Income	0	15,493	#	15,164	15,347	15,534
Expenses						
0 Employee Expenses	0	10,111	#	10,243	9,938	10,061
0 Superannuation Expenses	0	1,609	#	1,563	1,480	1,441
0 Supplies and Services	0	3,612	#	3,699	3,789	3,878
0 Depreciation and Amortisation	0	326	#	376	376	376
0 Total Ordinary Expenses	0	15,658	#	15,881	15,583	15,756
0 Operating Result	0	-165	#	-717	-236	-222

Notes to the Output Class Statements

Significant variations are as follows:

Revenue and Government Business Management Total Expenses

- the increase of \$10.842 million in the 2012-13 estimated outcome from the original budget is due to transfers from EDD and the former Treasury Directorate (\$11.456 million), partially offset by the rollover of funding from 2012-13 to 2013-14 for the Investment in Finance and HR Improvement, the Oracle E- Business Suite Upgrade and the Whole of Government Banking (\$1.614 million) initiatives and additional appropriation for Revenue and Government Business Management in 2012-13 (\$1 million); and
- the increase of \$11.249 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the full year effect of the transfer from the former Treasury Directorate (\$9.196 million); the rollover of funding (\$1.614 million) from 2012-13 to 2013-14; and the increase in funding in 2013-14 for the Increase Tax Compliance Activity (\$0.567 million) and the Application Fee for Certificate of Rates, Land Tax and Other Charges (\$0.250 million) initiatives, partially offset by the additional appropriation for Revenue and Government Business Management in 2012-13 (\$1 million).

Shared Services ICT Total Expenses

- the increase of \$141.705 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of Shared Services from 1 July 2013.

Shared Services Procurement Total Ordinary Expenses

- the increase of \$22.335 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of Shared Services from 1 July 2013 (\$21.731 million) as part of the administrative arrangement changes and the transfer of the Government Accommodation Strategy team (\$0.604 million) from the Revenue and Government Business Management output class.

Shared Services Human Resources Total Ordinary Expenses

- the increase of \$25.612 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$25.562 million).

Shared Services Finance Total Ordinary Expenses

- the increase of \$15.658 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$15.6 million).

HOME LOAN PORTFOLIO

Purpose

The Home Loan Portfolio is responsible for the administration of home loans, which were granted by the Commissioner for ACT Housing to assist low-income households in achieving home ownership. All ACT Government home buyer lending ceased in 1996.

The Portfolio's objective is to administer the remaining home loans effectively and efficiently.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- actively managing deferred assistance provided to borrowers; and
- continuing to review and monitor loans in arrears.

Estimated Employment Level

2011-12 Actual Outcome	2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
1 Staffing (FTE)	1	1	1

Output Classes

	Total Cost	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output Class 1: Home Loan Portfolio	4,001	3,861
Output 1.1: Home Loan Portfolio	4,001	3,861

Output Description

This output provides for the administration of the Home Loan Portfolio in line with the loan and deferral agreements between the Commissioner for Social Housing and the borrowers.

In 2013-14 the Home Loan Portfolio will:

- manage between 93 (2012-13 estimated outcome) and 77 (projection to 30 June 2014) loans; and
- comply with the Commonwealth Government's loan repayment schedule.

Accountability Indicators

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
1.1: Home Loan Portfolio			
a. Administration cost per home loan managed ¹	\$2,110	\$2,550 ²	\$2,870 ³

Notes:

1. The administration cost per home loan excludes cost of Commonwealth loans.
2. The increase in the 2012-13 estimated outcome from the 2012-13 target is due to the recognition of Information Communication and Technology expenses which were capitalised in previous budget forecasts.
3. The higher cost per loan in 2013-14 is the result of partially fixed administration costs applied to a lower number of outstanding loans (expected to be 77 loans by 30 June 2014).

Home Loan Portfolio Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
4,445	Interest	185	140	-24	107	81	62
0	Distribution from Investments with the Territory Banking Account ¹	3,610	3,517	-3	3,372	3,248	3,156
333	Other Revenue	771	469	-39	356	271	206
4,778	Total Revenue	4,566	4,126	-10	3,835	3,600	3,424
4,778	Total Income	4,566	4,126	-10	3,835	3,600	3,424
Expenses							
120	Employee Expenses	113	113	-	114	117	119
31	Superannuation Expenses	21	22	5	22	22	22
70	Supplies and Services	103	86	-17	57	92	61
10	Depreciation and Amortisation	0	0	-	0	0	0
3,764	Borrowing Costs	3,764	3,640	-3	3,509	3,373	3,231
3,995	Total Ordinary Expenses	4,001	3,861	-3	3,702	3,604	3,433
783	Operating Result	565	265	-53	133	-4	-9
783	Total Comprehensive Income	565	265	-53	133	-4	-9

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distribution from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Home Loan Portfolio Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
515	Cash and Cash Equivalents	628	634	1	654	663	571
1,200	Receivables	1,013	955	-6	901	856	822
10,000	Investments	10,000	10,000	-	10,000	10,000	10,000
11,715	Total Current Assets	11,641	11,589	..	11,555	11,519	11,393
Non Current Assets							
1,328	Receivables	741	572	-23	435	331	251
100,713	Investments	109,410	105,005	-4	99,787	96,763	93,669
40	Intangibles	0	0	-	0	0	0
102,081	Total Non Current Assets	110,151	105,577	-4	100,222	97,094	93,920
113,796	TOTAL ASSETS	121,792	117,166	-4	111,777	108,613	105,313
Current Liabilities							
6	Payables	9	7	-22	5	8	5
2,891	Interest-Bearing Liabilities	2,891	3,021	4	3,157	3,299	3,478
112	Employee Benefits	85	87	2	88	91	93
3,009	Total Current Liabilities	2,985	3,115	4	3,250	3,398	3,576
Non Current Liabilities							
77,987	Interest-Bearing Liabilities	77,987	74,966	-4	71,809	68,501	65,032
77,987	Total Non Current Liabilities	77,987	74,966	-4	71,809	68,501	65,032
80,996	TOTAL LIABILITIES	80,972	78,081	-4	75,059	71,899	68,608
32,800	NET ASSETS	40,820	39,085	-4	36,718	36,714	36,705
REPRESENTED BY FUNDS EMPLOYED							
32,800	Accumulated Funds	40,820	39,085	-4	36,718	36,714	36,705
32,800	TOTAL FUNDS EMPLOYED	40,820	39,085	-4	36,718	36,714	36,705

Home Loan Portfolio Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
32,517	Opening Accumulated Funds	40,755	40,820	..	39,085	36,718	36,714
32,517	Balance at the Start of the Reporting Period	40,755	40,820	..	39,085	36,718	36,714
Comprehensive Income							
783	Operating Result for the Period	565	265	-53	133	-4	-9
783	Total Comprehensive Income	565	265	-53	133	-4	-9
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
-500	Capital Distributions to Government	-500	-2,000	-300	-2,500	0	0
-500	Total Transactions Involving Owners Affecting Accumulated Funds	-500	-2,000	-300	-2,500	0	0
Closing Equity							
32,800	Closing Accumulated Funds	40,820	39,085	-4	36,718	36,714	36,705
32,800	Balance at the End of the Reporting Period	40,820	39,085	-4	36,718	36,714	36,705

Home Loan Portfolio Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
4,497	Interest Received	185	140	-24	107	81	62
0	Distribution from Investments with the Territory Banking Account ¹	4,533	3,544	-22	3,411	3,281	3,181
4,497	Operating Receipts	4,718	3,684	-22	3,518	3,362	3,243
	Payments						
120	Related to Employees	112	113	1	115	116	118
29	Related to Superannuation	14	20	43	20	20	20
79	Related to Supplies and Services	112	88	-21	60	89	64
3,764	Borrowing Costs	3,764	3,640	-3	3,509	3,373	3,231
3,992	Operating Payments	4,002	3,861	-4	3,704	3,598	3,433
505	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	716	-177	-125	-186	-236	-190
CASH FLOWS FROM INVESTING ACTIVITIES							
	Receipts						
2,130	Proceeds from Sale/Maturity of Investments	1,831	4,405	141	5,218	3,024	3,094
584	Repayment of Home Loan Principal	878	669	-24	509	387	294
2,714	Investing Receipts	2,709	5,074	87	5,727	3,411	3,388
2,714	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	2,709	5,074	87	5,727	3,411	3,388
CASH FLOWS FROM FINANCING ACTIVITIES							
	Payments						
500	Distributions to Government	500	2,000	300	2,500	0	0
2,766	Repayment of Borrowings	2,766	2,891	5	3,021	3,166	3,290
3,266	Financing Payments	3,266	4,891	50	5,521	3,166	3,290
-3,266	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-3,266	-4,891	-50	-5,521	-3,166	-3,290
-47	NET INCREASE / (DECREASE) IN CASH HELD	159	6	-96	20	9	-92
562	CASH AT THE BEGINNING OF REPORTING PERIOD	469	628	34	634	654	663
515	CASH AT THE END OF REPORTING PERIOD	628	634	1	654	663	571

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distribution from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Notes to Budget Statements

Significant variations are as follows:

Operating Statement

- interest and distribution from investments with the Territory Banking Account: the decrease of \$0.650 million in the 2012-13 estimated outcome from the original budget is mainly due to lower than anticipated interest rates for both short-term and long-term investments.
- other revenue:
 - the increase of \$0.438 million in the 2012-13 estimated outcome from the original budget is due to a reduction of the provision for doubtful debts in 2012-13, to reflect the higher than anticipated payout of outstanding loans; and
 - the decrease of \$0.302 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to a lower provision for doubtful debts in 2013-14 resulting from a reduction in outstanding loans.

Balance Sheet

- non current receivables: the decrease of \$0.587 million in the 2012-13 estimated outcome from the original budget is due to repayments being higher than anticipated.
- non current investments:
 - the increase of \$8.697 million in the 2012-13 estimated outcome from the original budget is due to additional funds being invested from loan repayments which were greater than anticipated; and
 - the decrease of \$4.405 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the use of investments to meet Commonwealth loan commitments and the return of surplus funds to the Territory.
- non current interest-bearing liabilities: the decrease of \$3.021 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the reduction in the loan principal owing to the Commonwealth Government which is scheduled to be fully paid in 2040.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

JUSTICE AND COMMUNITY SAFETY DIRECTORATE

Purpose

The Justice and Community Safety Directorate (the Directorate) seeks to maintain a fair, safe and peaceful community in the ACT where people's rights and interests are respected and protected. This is achieved through the objectives of:

- maintaining the rule of law and the Westminster style of democratic government;
- promoting the protection of human rights in the Territory;
- providing effective offender management and opportunities for rehabilitation;
- protecting and preserving life, property and the environment;
- providing for effective and cohesive emergency response and management; and
- implementing and enforcing legislation covering regulatory functions of government.

To support the achievement of its objectives, the Directorate aims to improve service delivery to government and the community and to ensure it continues to meet community needs into the future.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- progressing the Emergency Service Agency (ESA) Station Upgrade and Relocation project with the completion of a new station at Charnwood, commencement of construction of a new station in South Tuggeranong and further due diligence and concept design for future sites;
- supporting capability in the frontline operational areas of Emergency Services and Corrective Services;
- extending the ACT Fire and Rescue Platform on Demand capability, designed to transport and deploy specialist equipment such as urban search and rescue equipment, through additional staffing;
- continuing the Throughcare Model to support offenders returning to the community, to assist their reintegration with the aim of reducing recidivism;
- developing final sketch plans for new flexible accommodation at the Alexander Maconochie Centre;
- continuing to support staffing to effectively manage offenders on parole or court ordered sanctions;
- reviewing legislation including the impact of the reforms in the *Liquor Act 2010*, the Victims of Crime Financial Assistance scheme, workplace privacy laws, and *Mental Health (Treatment and Care) Act 1994* in partnership with ACT Health;
- implementing the Government response to the review of the *Prostitution Act 1992* and the Beyond the Binary report;

- progressing the legislative program including establishing recognition of the cultural rights of Aboriginal and Torres Strait Islander people in the *Human Rights Act 2004*, legislating for same sex marriage, and establishing an Industrial Magistrates Court;
- progressing the development of a new Courts and Tribunal ICT Case Management System to facilitate the efficient operation of the Courts;
- continuing the New Court Facilities (design and Public Private Partnership scoping) project;
- progressing the establishment of an ACT sentencing database to enable sentencing information to be better utilised by the Judiciary and to facilitate greater transparency and consistency in sentencing;
- enhancing the capacity of Community Legal Centres (CLCs) to provide legal services by assisting to establish a CLC Hub which co-locates CLCs;
- enhancing the official visitor scheme;
- implementing election campaign finance reforms, to include a new online reporting system and ongoing support;
- implementing a framework for motorists to enter into time to pay, work and development programs and waiver arrangements, to address motor vehicle related infringements in line with the Government's Targeted Assistance Strategy to assist lower income Canberrans;
- further expanding the Road Safety Operational Team (RSOT) to improve road safety in the ACT by providing additional police resourcing and specialised vehicles;
- developing and implementing the 2014-2017 Road Safety Action Plan, under the *ACT Road Safety Strategy*;
- improving road safety through implementing an alcohol ignition interlock program aimed at addressing drink driver offender behaviour, as a collaboration between law enforcement and health services;
- encouraging and rewarding good driver behaviour, in alignment with the ACT Road Safety Strategy, through discounted driver's licence renewal fees for drivers who have attracted no demerit points and no traffic infringements for at least the last five years;
- reviewing the operation of the Wheelchair Accessible Taxi system, after 12 months, to assess if the Centralised Booking Service is meeting the needs of users;
- commencing the redevelopment of the ACT Parliamentary Counsel's Office Legislation Register; and
- implementing the *Getting Home Safely* report recommendations, including providing additional resources for WorkSafe ACT to enforce work health and safety laws and the establishment of an Industrial Magistrates Court.

Business and Corporate Strategies

Specific business and corporate strategies to be pursued in 2013-14 include:

- continuing to build strong working relationships across the justice portfolio, including with statutory office holders within the portfolio and ACT Policing;
- continuing to embed the outcomes of the ACT Public Service Review and the culture of one public service;
- enhancing collaboration between governments in implementing policies to achieve local and national legislative agenda in the justice, emergency services and regulatory sectors;
- continuing to identify strategies that address environmental and fiscal sustainability;
- enabling timely and cost effective delivery of the Directorate's capital works and ICT programs through strategic planning, effective governance frameworks and sound management of projects;
- continuing to strengthen the Directorate's governance and accountability frameworks, incorporating strategic planning, business planning, risk management and audit;
- strengthening the Directorate's diverse workforce through directed human resource strategies; and
- continuing to strengthen the Directorate's Workers' Compensation performance, in partnership with Chief Minister and Treasury Directorate.

Estimated Employment Level

2011-12 Actual Outcome	2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
1,710 ¹ Staffing (FTE)	1,728 ²	1,762 ³	1,790 ⁴

Notes:

1. The 2011-12 actual outcome of 1,710 FTE differs from the FTE disclosed in the Justice and Community Safety Directorate's 2011-12 Annual Report (1,748) as it excludes the Public Trustee for the ACT (38 FTE).
2. The increase of 18 FTE in the 2012-13 Budget from the 2011-12 actual outcome mainly reflects the net increase associated with the 2012-13 Budget initiatives.
3. The increase of 34 FTE in the 2012-13 estimated outcome from the original Budget includes additional resources associated with the Board of Inquiry into the conviction of Mr Eastman (4 FTE), additional Supreme Court judicial resources (6 FTE), the implementation of the 2012-13 ACT Ambulance Service Sustainable Front Line Resourcing Stage 2 initiative (8 FTE) and additional resources funded through Commonwealth and own sourced revenue.
4. The increase of 28 FTE in the 2013-14 Budget from the 2012-13 estimated outcome mainly reflects increased staffing resources associated with the 2013-14 Budget.

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.

Strategic Indicator 1: Justice System Completion Rates

Success	Strategic Indicator	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Timely completion of civil cases in the courts	Average number of days to finalise civil cases from time of lodgement			
	• Magistrates Court ¹	80	48	60
	• Supreme Court ²	550	617	550
	Percentage change and number of cases in the backlog of civil cases			
	• Magistrates Court >12 mths ^{3,4}	-15.9% (90 cases)	0% (82 cases)	0% (82 cases)
Timely completion of ACT Civil and Administrative Tribunal (ACAT) cases	• Supreme Court >24 mths ^{5,6}	-38% (280 cases)	-28.6% (205 cases)	-2.4% (200 cases)
	Average number of days to finalise ACAT cases from time of lodgement	160	160	160
	Percentage change and number of cases that are not finalised within 12 months ⁷	-3% (30 cases)	0% (30 cases)	0% (30 cases)

Notes:

1. The target of 80 days was set in anticipation of a change in the mix of cases coming to the Magistrates Court as a result of the jurisdiction limit change from \$50,000 to \$250,000. The change is yet to have an effect on the number of days a matter takes to complete.
2. The average number of days is 617 as at 28 February 2013 for Supreme Court Civil lodgements to finalisation. Long wait cases remain with resident judicial officers. Acting judges have been assisting in the Supreme Court to free resident judicial officers to concentrate on the long wait cases. With the change to jurisdiction where civil matters less than \$250,000 are now heard in the Magistrates Court, it is likely that over time the civil workload of the Supreme Court will comprise a higher proportion of more complex matters that will take longer to resolve.
3. The Magistrates Court has been continuing to focus on improving case management. The 2012-13 estimated outcome and 2013-14 target includes Children's Court and Magistrates Court Civil cases.
4. The 2012-13 estimated outcome is compared to the 2011-12 result of 82 cases.
5. The favourable trend is primarily due to the "Blitz" and the proposed introduction of a docket case management system in the Supreme Court.
6. The 2012-13 estimated outcome is compared to the 2011-12 actual of 287 cases.
7. The number of matters pending over 12 months for the ACAT is 60 as at 28 February 2013. The appointment of a new half time presidential member and full time ordinary member commencing in the last quarter should help to reduce the backlog of matters pending over 12 months for the ACAT. The higher number of pending matters at the end of February 2013 is reflective of a group of related matters that will be finalised together and are expected to be finalised before the end of the year.

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.

Strategic Indicator 2: Crime Related Community Safety

Success	Strategic Indicator	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Reduction in level of crime	Percentage change and number of known and reported criminal offences:			
	• per 100,000 population ^{1,2}	6,958	15.5% (5,882)	n/a
	• against the person per 100,000 population ^{3,4}	n/a	n/a	738
	• against property per 100,000 population ^{3,5}	n/a	n/a	5,370
Perceptions of safety	The proportion of people who felt 'safe' or 'very safe':			
	• at home ^{1,6}	92.6%	90.2%	n/a
	• in public places ^{1,6}	60.9%	60.8%	n/a
	• at home by themselves during the night ^{7,8}	n/a	n/a	88.5%
	• walking by themselves in their neighbourhood during the night ^{7,9}	n/a	n/a	50.3%
	• by themselves travelling on public transport during the night ^{7,10}	n/a	n/a	25.8%
No escapes/abscondments from custody	Number of escapes or absconds per 100 detainees	0	0	0
Offenders held to account	Percentage and number of cases where: ¹¹			
	a. defendants found guilty ¹	7.5%	n/a	n/a
	b. defendants pleaded guilty ¹	66.0%	n/a	n/a
	c. defendants proven guilty ¹²	n/a	75% (3,338)	74.9%
	d. cases withdrawn by prosecution	26.5%	25.1% (1,118)	25.2%
Timely processing of criminal cases	Number of criminal cases that are finalised from time of listing, reported by a >12 month time interval – Magistrates Court ¹³	170	170	170
	Number of criminal cases that are finalised from time of listing, reported by a >12 month time interval – Supreme Court ¹⁴	110	95	90

Notes:

1. Discontinued measure.
2. The 2012-13 estimated outcome is based on the results for person and property crime from 1 July 2012 - 31 December 2012 (353.6 plus 2587.4) doubled to provide an indication of the 2012-13 year.
3. New measure to replace 'Reduction in level of crime: Percentage change and number of known and reported criminal offences per 100,000 population'. The percentage change result for this indicator will also be reported in the Annual Report.
4. The 2013-14 target is the average of the 2011-12 actual (770.3) and the 2012-13 estimated outcome (705.7).
5. The 2013-14 target is the average of the 2011-12 actual (5,522.2) and the 2012-13 estimated outcome (5,217.8).

6. The 2012-13 estimated outcome is based on the National Survey of Community Satisfaction with Policing December 2012 quarter results.
7. New measure to replace the former 'Perception of safety' measures. The 2013-14 target is the "National Average or better". This result is based on the National Survey of Community Satisfaction with Policing December 2012 quarter results.
8. This measure is based on the following specific question taken from the National Survey of Community Satisfaction: How safe do you feel at home by yourself during the night?
9. This measure is based on the following specific question taken from the National Survey of Community Satisfaction: How safe do you feel when you are by yourself, walking in your neighbourhood during the night?
10. This measure is based on the following specific question taken from the National Survey of Community Satisfaction: How safe do you feel when you are by yourself, travelling on public transport during the night?
11. 2012-13 estimated outcome figures are derived from Australian Bureau of Statistics data for 2011-12 which will be reported in the 2012-13 Annual Report. The 2013-14 target shown are the averaged percentage result for the previous two reported financial years.
12. This is a new measure as the ABS no longer provides separate data on guilty findings and guilty pleas.
13. The Magistrates Court has been concentrating more recently on understanding and clearing long wait cases.
14. While the "Blitz" and associated work will assist in reducing the overall backlog in the Supreme Court, resident judges are responsible for long wait criminal matters. A number of matters in this category are more complex matters involving multiple accused.

Strategic Objective 3

Safe Community — Emergency Services

Strategic Indicator 3: Emergency Related Community Safety

Success	Strategic Indicator	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Increased community resilience for emergencies ¹	Percentage of targeted community members aware of hazards	100%	100%	100%
	Percentage and number of targeted community members who report they are prepared for relevant hazards ^{2,3}	90%	80%	n/a
	Qualitative evaluation of plans exercises and drills ²	3	3	n/a
	Number of ESA emergency response plans exercised ⁴	n/a	n/a	2
	Number of sub-plans to the ACT Emergency Plan reviewed ⁴	n/a	n/a	4
	ACT Public Information Coordination Centre for ESA lead emergency response – number of exercises conducted ⁴	n/a	n/a	2
	Percentage of Emergency alerts, updates and warnings to the ACT community through the use of the SPOT System ⁵	n/a	n/a	100%
Reduced loss of life	Percentage change and number of lives lost in fire related deaths per 100,000 population ^{2,3}	0%	-24%	n/a
	Percentage reduction in 3 year rolling average of fire related deaths per 100,000 population ^{6,7,10}	n/a	n/a	25%
	Percentage and number of people who survive out of hospital witnessed cardiac arrest incidents ^{7,8}	25%	63.2% (12)	25%
Reduced loss and damage to property	Percentage and number of structure fires confined to room of origin ^{3,7,9}	80%	70%	80%
	Percentage and number of storm damage incidents responded to within ESA time standards ³	100%	100%	100%

Strategic Indicator 3: Emergency Related Community Safety cont.

Success	Strategic Indicator	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Reduced impact on the environment from bushfires	Percentage and number of bushfires kept below five hectares of damage, within bushfire abatement zones and built up areas ^{2,3}	100%	>99%	n/a
	Percentage and number of unscheduled bushfires kept below five hectares within the ACT ¹⁰	n/a	n/a	100%

Notes:

1. Resilience includes awareness, preparedness, response, recovery and all hazard/all agency approach.
2. Discontinued measure.
3. The actual number result for this indicator will be reported in the Annual Report.
4. New measure based on a new resilience framework for emergency management in Australia.
5. New measure based on the percentage of alerts issued for major incidents that required a front line response.
6. This data is sourced from the Report on Government Services (ROGS). Note that information is based on movement in 3 year rolling averages and is adjusted by the Australian Bureau of Statistics due to privacy concerns.
7. Given the relatively small population there is a likelihood that a small number of incidents may adversely affect the target.
8. The data is sourced from the Report on Government Services (ROGS).
9. Structure fires confined to room of origin is affected by factors such as the time before the fire was discovered and reported, the response time of the attending crews, the materials and type of structure involved and the actions of the fire fighting crews.
10. New measure.

Strategic Objective 4

Effective Regulation and Enforcement

The model for regulation in the ACT aims to provide the community with a single coordinated point of regulation and enforcement delivered through the range of licensing, registration, education and compliance activities undertaken by the Office of Regulatory Services (ORS). The measures below aim to provide an indication of the activity occurring to enforce legislation covering regulatory functions of government and the effectiveness of this activity.

Strategic Indicator 4: Effectiveness and Responsive Regulatory Compliance

Success	Strategic Indicator	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Reduction in significant workplace injuries	Rate per 1,000 employees of accepted worker's compensation claims in the ACT private sector that result in absences from work of more than seven days ¹	12 per 1,000 employees	12 per 1,000 employees	12 per 1,000 employees
High level of compliance	Percentage and number of individuals, businesses and workplaces that comply with relevant legislation ^{2,3}	80%	86%	80%
	Percentage and number of workplaces that comply with:			
	a. occupational health and safety legislation ^{2,4,7}	50%	32%	n/a
	b. workers' compensation policy ²	80%	95%	90%

Strategic Indicator 4: Effectiveness and Responsive Regulatory Compliance cont.

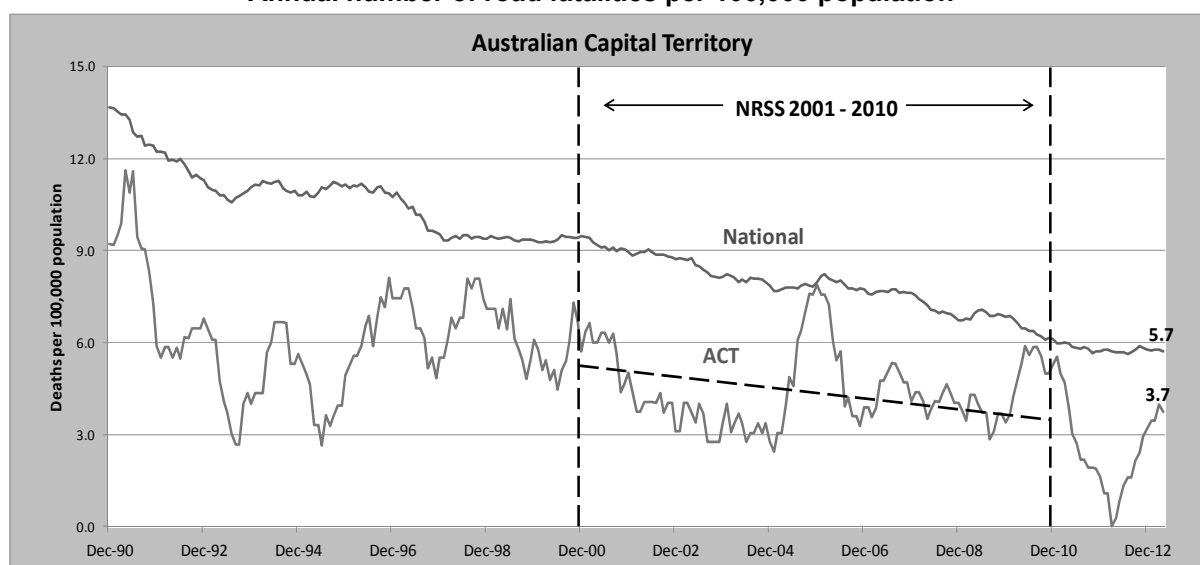
Success	Strategic Indicator	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Accurate data	Percentage and number of Registrar General's data that is accurate ^{2,5,7}	95%	99%	n/a
Timely response to workplace incidents	Percentage and number of workplace incidents responded to within time standards ^{6,7}	90%	Data not available	n/a

Notes:

1. The 2012-13 actual outcome is not expected to be available until 2014, and the 2013-14 actual outcome until 2015, as it relies on reporting of workers compensation data from the Accident Information System, and also the employee jobs denominator data from the ABS which is not available until the March following the reporting period.
2. The 2012-13 estimated outcome and 2013-14 targets are based on percentage results. Actual number result for this indicator will be reported in the Annual Report.
3. Compliance activity and statistical information will be based upon the compliance programs as published on an annual basis. It should be noted that the program will change on an annual basis, but the detail will be available to support the indicator.
4. WorkSafe has been focusing on areas of non-compliance with particular attention on the Construction sector. As the majority of workplace visits have occurred in areas where there is an expectation that compliance is lower than it should be, the expected result is significantly lower than the target of 50%.
5. Accurate data reporting refers to land titles, births, deaths, marriages and rental bonds business.
6. Data is not available due to changes associated with the move to the IBS/OHS system.
7. Measure is to be discontinued in 2013-14.

Regulation of public passenger transport, driver competency, vehicle registration and promotion of road user safety.

Annual number of road fatalities per 100,000 population¹



Source: Bureau of Infrastructure, Transport and Regional Economic, Road Deaths Australia April 2013

Note:

1. NRSS is the National Road Safety Strategy

The annual number of road fatalities per 100,000 of population allows jurisdictions to compare the road safety performance of their state or territory and is used at the national level to monitor road safety performance.

Strategic Objective 5
Promotion and Protection of Rights and Interests

The ACT Human Rights Commission, the Public Advocate of the ACT, and Victim Support ACT all protect the rights of vulnerable members of the community. All three agencies provide community engagement, information, support and/or advice in relation to the roles and functions of their agencies, including how members of the 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.

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

Success	Strategic Indicator	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
New government laws are compatible with human rights legislation at time of introduction	Percentage and number of new government laws that are compatible with human rights legislation at the time of introduction ¹	100%	100%	100%
Increased community awareness of how to access and protect rights	Number of community members made aware of their rights in the area of responsibility for:			
	• Human Rights ²	5,000	2,500	n/a
	• Guardianship, Public Advocacy and Enduring Powers of Attorney ^{2,3}	650	741	n/a
	• Victim Support	570	730	650
	Number of community engagement activities undertaken by:			
	• Human Rights Commission in area of human rights and service provision ⁴ ; and	n/a	n/a	30
	• Public Advocate of the ACT in the area of Guardianship, Public Advocacy and Enduring Powers of Attorney ⁴	n/a	n/a	40

Notes:

1. The 2012-13 estimated outcome and 2013-14 target are based on percentage results. The actual number result for this indicator will also be reported in the Annual Report.
2. Measure to be discontinued in 2013-14.
3. The Public Advocate of the ACT has taken a proactive role this financial year in offering community education sessions to a range of government and non government agencies, hence more sessions held.
4. The Public Advocate of the ACT and the Human Rights Commission will be measuring the number of sessions held in 2013-14 instead of attendees. It is extremely difficult to accurately record the number of participants when community awareness sessions are held in a large lecture theatre.

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output Class 1: Justice Services	96,626	96,811	85,683	85,453
Output 1.1: Policy Advice and Justice Programs	10,415	13,954	8,935	12,239

Note:

1. Total cost includes depreciation and amortisation of \$3.003 million in 2012-13 and \$3.630 million in 2013-14.

Output Description

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.

	Total Cost		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output 1.2: Legal Services to Government	10,999	10,366	7,353	6,925

Output Description

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

	Total Cost		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output 1.3: Legislative Drafting and Publishing Services	4,167	4,189	3,984	3,999

Output Description

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

	Total Cost		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output 1.4: Public Prosecutions	10,254	10,132	9,898	9,788

Output Classes cont.

Output Description

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

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.5: Protection of Rights	8,072	8,557	7,980	8,294

Output Description

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, the Public Advocate of the ACT and Victim Support ACT. This output also includes services provided by the Privacy Commissioner.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.6: Electoral Services	4,917	2,971	4,592	2,639

Output Description

Conduct of elections and referenda and the maintenance of the ACT electoral roll.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.7: Regulatory and Transport Services¹	26,790	46,642	22,348	41,569

Note:

1. This output has been renamed from Output 1.7: Regulatory Services and now includes Transport Regulation activities.

Output Description

Provision of registration and licensing services for individuals, the community, business and industry; the enforcement of a broad range of legislation across areas of consumer protection and occupational health and safety; the regulation of parking and public passenger transport, heavy vehicles, driver competency and vehicle registration; and promotion of road user safety.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.8: Transport Regulation¹	21,012	n/a	20,593	n/a

Note:

1. Discontinued output. This activity is now incorporated in Output 1.7 Regulatory and Transport Services.

Output Description

Regulation of public passenger transport, heavy vehicles, driver competency and vehicle registration, and promotion of road user safety.

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 2:				
Corrective Services	50,952	53,627	44,680	47,571
Output 2.1: Corrective Services	50,952	53,627	44,680	47,571

Note:

1. Total cost includes depreciation and amortisation of \$5.618 million in 2012-13 and \$5.797 million in 2013-14.

Output Description

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.

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 3:				
Courts and Tribunal	36,334	38,079	29,070	27,529
Output 3.1: Courts and Tribunal	36,334	38,079	29,070	27,529

Note:

1. Total cost includes depreciation and amortisation of \$3.364 million in 2012-13 and \$3.494 million in 2013-14.

Output Description

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

Output Classes cont.

	Total Cost ¹		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output Class 4:				
Emergency Services	116,328	122,723	99,006	104,348
Output 4.1: Emergency Services	116,328	122,723	99,006	104,348

Note:

1. Total cost includes depreciation and amortisation of \$8.490 million in 2012-13 and \$12.194 million in 2013-14.

Output Description

- **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.

	Total Cost ¹		Payment for Expenses on Behalf of Territory	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
EBT 1:				
ACT Policing	148,215	152,276	145,968	149,966
Output EBT 1: ACT Policing	148,215	152,276	145,968	149,966

Note:

1. Total cost includes depreciation and amortisation of \$2.247 million in 2012-13 and \$2.310 million in 2013-14.

Output Description

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

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Justice Services			
Output 1.1: Policy Advice and Justice Programs			
a. Percentage of legislation requested by the Attorney General is developed within timeframes agreed by the Attorney General	92%	100%	92%
b. Proportion of surveyed users of restorative justice programs satisfied with service received ^{1,2,3}	87%	97%	95%

Notes:

1. The 2012-13 estimated outcome is based on the 2011-12 result of 97% and the 2012-13 half yearly result of 97%.
2. The core reasons for undertaking the surveys are to understand participants' experiences and to monitor convenors' delivery of the process. Many contributing factors influence participants' satisfaction with the process.
3. The 2013-14 target is based on the average outcome over the past four financial years.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.2: Legal Services to Government			
a. Timely legal services provided by the ACT Government Solicitor: percentage of advices completed within 28 days	90%	85%	90%
b. Timely legal services provided by the ACT Government Solicitor: percentage of urgent court and contentious matters undertaken and completed within court, tribunal or any applicable statutory timetable	95%	98%	95%
c. Timely legal services provided by the ACT Government Solicitor: percentage of routine court and contentious matters undertaken and completed within courts, tribunal or any applicable statutory timetable	90%	95%	90%
d. High quality legal services provided by the ACT Government Solicitor: percentage of clients satisfied with quality of advice and representation	90%	96%	90%

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.3: Legislative Drafting and Publishing Services			
a. High level of client satisfaction for legislative drafting and publishing services by the Parliamentary Counsel's Office: percentage of satisfied clients ¹	85%	85%	85%
b. Timely legislative drafting and publishing services by the Parliamentary Counsel's Office:			
– Percentage of drafting responses provided within 30-day standard ¹	95%	98%	95%
– Percentage of notifications notified on ACT legislation register on requested notification day ¹	99%	100%	99%
– Percentage of republications of changed legislation published on ACT legislation register on day the change happens ¹	99%	100%	99%

Notes:

1. 2012-13 target amended by s19D instrument NI2013-37 Amendment of Performance Criteria.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.4: Public Prosecutions			
a. Percentage of cases where court timetable is met in accordance with Courts' rules ¹	80%	59%	80%
b. Average cost per matter finalised ²	\$2,632	\$2,182	\$2,632
Notes:			
1. The figure is a combination of Magistrates Court matters and Supreme Court matters. In the Magistrates Court, delays have been affected by backlogs in the ACT Director Public Prosecutions (DPP) paralegal area which was contributed to by competing priorities from an elevated Supreme Court workload, resourcing issues within the paralegal area, and turnover in the paralegal staffing leading to loss of corporate knowledge; and issues in timing of delivery of full briefs from the Australian Federal Police (AFP).			
2. The average cost per matter is lower than target largely due to a higher than anticipated number of matters expected to be finalised.			
	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.5: Protection of Rights			
a. High level of client satisfaction with Human Rights Commission complaints process:			
– Percentage of clients who consider the process fair, accessible and understandable ⁵	75%	81%	n/a
– Percentage of survey respondents who consider the process fair, accessible and understandable ¹	n/a	n/a	75%
– Percentage of complaints concluded within Commission standards ^{2,3}	75%	62%	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) health services, and (iv) services for older people: ⁴			
– Number of projects which progressed one or more of the Commission's statutory functions ^{5,6}	12	7	n/a
– Number of community engagement activities undertaken by the Commission ⁷	30	30	30
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 clients for whom advocacy services are provided by the Public Advocate of the ACT where a high level of satisfaction is reported	85%	85%	85%
<i>Public Guardianship</i>			
Guardianship clients:			
– Total number ^{5,8}	250	227	n/a
– Percentage requiring intensive decision making support ^{5,8}	32%	29%	n/a
<i>Public Guardianship</i>			
Guardianship clients:			
– Total number of individuals for whom Public Advocate provided guardianship ⁹	n/a	n/a	230
– Percentage of clients contacted within two weeks of appointment as Guardian of Last Resort ⁹	n/a	n/a	95%
<i>Public Advocacy</i>			
Individuals, excluding guardianship clients, brought to the attention of the Public Advocate:			
– Total number ^{5,10}	2,020	1,950	n/a

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.5: Protection of Rights cont.			
– Percentage for whom individual or systemic advocacy was provided ^{5,10}	30%	25%	n/a
<i>Public Advocacy</i>			
Individuals, excluding guardianship clients, brought to the attention of the Public Advocate:			
– Total number of individuals provided with direct advocacy ⁹	n/a	n/a	500
– Percentage of clients referred to the Public Advocate for whom a review of the documentation was undertaken ⁹	n/a	n/a	60%
d. Percentage of referrals to Victim Support ACT or the Victims of Crime Commissioner that will be actioned within five working days ¹¹	80%	95%	90%

Notes:

1. Revised wording to reflect that this measure is based on the percentage of survey respondents, not the percentage of clients.
2. Revised wording to reflect that this measure is based on Commission *standards*, not Commission *standards and targets*.
3. Increased complaint numbers continue to impact on the capacity of the Commission to meet this performance indicator.
4. New description to better reflect the performance indicator.
5. This performance indicator will be discontinued in 2013-2014.
6. Increased complaint numbers continue to impact negatively on the Commission's capacity to meet this indicator.
7. Revised wording to reflect that this measure is based on the number of community engagement activities undertaken by the Commission, not the number of participants.
8. The variance between the 2012-13 target and estimated outcome for guardianship clients is due to the inability to control the level of intensity of client decision making involvement at any one time; this is highly dependent on the nature of clients and their needs.
9. Revised performance indicator for 2013-14.
10. The variance in the total number and percentage for whom advocacy was provided is due to changed services at the Alexander Maconochie Centre (AMC) and unexpected staffing restrictions impacting on percentage of advocacy provided. In addition, the Public Advocate of the ACT is now only reporting on individual advocacy, not systemic. Previously this was a combined measure for both forms of advocacy. 2012-13 target amended by s19D instrument NI2013-37 Amendment of Performance Criteria.
11. Victim Support ACT has implemented an Early Intervention Team (EIT). This team has been purely set up to assist and respond to new referrals in high volume and do not carry a case management load. The success of the EIT has resulted in a positive variance.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.6: Electoral Services			
a. High level of voter turnout at ACT Legislative Assembly elections ^{1,2}			
– Turnout as a percentage of enrolment	>92% of eligible population	89%	n/a
– Turnout as a percentage of eligible elector population	>88% of eligible population	84%	n/a
b. Timely finalisation of election result of Legislative Assembly election ^{1,3}	<14 days from polling day	7	n/a
c. High level of electoral enrolment ⁴	>95% of eligible population	94%	>95% of eligible population

Notes:

1. These measures apply only in an election year. Notes 2 and 3 below discuss the targets for each measure.
2. Targets used in 2012-13:
 - a. Turnout as a percentage of enrolment > 92% the same measure was used in the 2008-09 election year.
 - b. Turnout as a percentage of eligible elector population > 88% is a new measure for the 2012 election.
3. Target revised to "< 14 days from polling day", replacing the 2008-09 election year target of "< 3 weeks from polling day".

Accountability Indicators cont.

4. Eligible elector population (EEP) is calculated every quarter by the Australian Electoral Commission, using base data provided by the Australian Bureau of Statistics and applying a method developed by the AEC in conjunction with the ABS. The EEP is an estimate of the number of persons who are eligible to be enrolled at any point in time, and is calculated using post-censal estimates based on the latest census data updated by birth and death registrations, and estimated interstate and overseas migration. The estimate is recalculated after each census and previous EEP estimates revised accordingly.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.7: Regulatory and Transport Services			
a. Accurate recording of Registrar-General data - percentage of registrations / products that are fully compliant with the relevant legislation	95%	99%	95%
b. High level of compliance with regulatory schemes			
– Percentage of individuals / businesses / workplaces that comply with relevant legislation ^{1,4}	80%	86%	n/a
– Percentage of workplaces that comply with OHS legislation ^{2,4}	50%	32%	n/a
– Percentage of workplaces that have a compliant workers' compensation policy ^{3,4}	80%	95%	n/a
c. Percentage of licence applications finalised within customer commitment standards			
– Percentage of registrations under the <i>Working with Vulnerable People (Background Checking) Act 2011</i> , completed within 5 business days ⁵	n/a	n/a	60%
– Percentage of the Second and Subsequent Years Security Licence Applications processed within 5 business days ⁵	n/a	n/a	95%
d. High level of reviewable decisions supported by external review	95%	99%	95%
e. Number of notices issued by WorkSafe ACT ⁵	n/a	n/a	750
f. Percentage of proactive inspection programs conducted in accordance with the annual program targets			
– Proactive inspection programs conducted by WorkSafe ACT ⁵	n/a	n/a	100%
– Proactive inspection programs conducted by Registration and Fair Trading (RaFT) ⁵	n/a	n/a	100%
g. Percentage of education activities conducted in accordance with annual program targets ⁵	n/a	n/a	100%
h. Taxi cab waiting times within required standard	100%	100%	100%
i. Taxi cab waiting times (wheelchair accessible taxis) within required standard	100%	100%	100%
j. Number of random vehicle inspections per annum	56,000	56,000	56,000
k. Number of audits of accredited driving instructors per annum	440	440	440
l. Number of audits of authorised vehicle examiners per annum	600	600	600
m. Percentage of "in use" time of fixed speed cameras	95%	95%	95%

Notes:

- Continued consistent, pro-active and educative type inspections have resulted in an improvement by licensees to conform with legislation.
- WorkSafe has been focusing on areas of non-compliance with particular attention on the Construction sector. As the majority of workplace visits have occurred in areas where there is an expectation that compliance is lower than it should be, the expected result is significantly lower than the target of 50%.

Accountability Indicators cont.

3. The positive variance in the workers' compensation data provided for the period largely can be explained by the level of education given to the industries visited.
4. This performance indicator will be discontinued in 2013-14.
5. New measure.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 2: Corrective Services			
Output 2.1: Corrective Services			
a. Reduced risk of offender re-offending for clients of ACT Corrective Services: percentage of offenders whose assessed risk reduces over time ¹	68%	57%	n/a
b. Completion rates of Community Corrections Orders: The proportion of Community Corrections supervision orders successfully completed within the counting period ²	n/a	n/a	80%
c. ACT Corrective Services to refer offenders to programs and services that target their offending behaviour: percentage of sampled offenders that have been referred to programs or services that target their offending behaviour, as identified in their case plans	100%	100%	100%
d. Average cost per detainee per day for remandees and sentenced detainees ³	\$410	\$397	n/a
e. Average cost per detainee per day for all detainees (including Periodic Detention Centre) ⁴	n/a	n/a	\$320
f. Average cost per detainee per day for periodic detainees ⁵	\$229	\$210	\$200
g. Average cost per day for community based offenders ⁶	\$14	\$16	\$18

Notes:

1. The 2012-13 estimated outcome based on average of July 2012 to January 2013 data. This indicator is based on use of the Level of Service Inventory-Revised (LSIR), an assessment tool used to assist in determining an offender's criminogenic risk & needs. It forms the basis of the case management plan which assists in determining supervision intervention. The calculation method for this accountability indicator is a comparison of the initial (entry) LSIR score with the final score (exit) on completion of the order. This indicator has been replaced by a new measure in 2013-14 relating to completion rates of Community Corrections Orders.
2. New indicator from 2013-14 is aligned with Report of Government Services (ROGS) reporting for completion of community corrections supervision orders.
3. This indicator has been replaced by new measure in 2013-14 which aligns with the ROGS counting methodology.
4. New indicator from 2013-14 closely aligns with ROGS reporting from net recurrent expenditure per detainee per day for all prisons (secure and open including Periodic Detentions). This does not include superannuation and depreciation, in line with the ROGS counting method.
5. The 2013-14 target has decreased with the alignment of counting rules to the ROGS method, which does not include depreciation and superannuation.
6. The 2013-14 target is estimated to increase with the alignment of counting rules to the ROGS method, which requires all additional support costs including sentence advisory, community service orders and the new Throughcare initiative to be attributed to the total operational costs; and excludes depreciation and superannuation.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 3: Courts and Tribunal			
Output 3.1: Courts and Tribunal			
Courts			
a. Appropriate judicial resources – Number of judicial officers per 100,000 population ¹	3.6	3.5	3.4
b. Reasonable cost of ACT Courts and Tribunals – Average fees collected per Supreme Court civil case ^{2,3}	\$1,300	\$1,430	\$1,400
c. Reasonable cost of ACT Courts and Tribunals – Average fees collected per Magistrates Court civil case ^{2,3}	\$63	\$65	\$65
d. Reasonable cost efficiency – Ratio of total cost to total number of cases finalised for criminal cases ⁴	within 115% of national average	205%	115%
e. Reasonable cost efficiency – Ratio of total cost to total number of cases finalised for civil cases ⁵	within 115% of national average	153%	115%
f. Criminal Case Backlog Indicator – Percentage of pending criminal cases in Supreme Court for more than 24 months ⁶	0%	10%	0%
g. Criminal Case Backlog Indicator – Percentage of pending criminal cases in Magistrates Court for more than 12 months ⁷	0%	10%	0%
h. Civil Case Backlog Indicator – Percentage of pending civil cases in Supreme Court for more than 24 months ⁸	0%	24%	0%
i. Civil Case Backlog Indicator – Percentage of pending civil cases in Magistrates Court for more than 12 months ⁹	0%	12%	0%
j. Criminal Case Clearance Indicator – Percentage of Supreme Court finalisations, divided by the number of lodgements ¹⁰	100%	130%	100%
k. Criminal Case Clearance Indicator – Percentage of Magistrates Court finalisations, divided by the number of lodgements	100%	102%	100%
l. Civil Case Clearance Indicator – Percentage of Supreme Court finalisations, divided by the number of lodgements ¹¹	100%	120%	100%
m. Civil Case Clearance Indicator – Percentage of Magistrates Court finalisations, divided by the number of lodgements	100%	95%	100%
Tribunal			
n. Appropriate presidential resources – number of presidential members per 100,000 population	0.9	0.8	0.8
o. Reasonable cost of lodgement at the ACT Civil and Administrative Tribunal (ACAT) – average fees collected per ACAT matter where fees are paid ²	\$138	\$140	\$143
p. Backlog Indicator – Percentage of pending active cases in ACAT not resolved within 12 months	<5%	<5%	<5%
q. Clearance Indicator – Percentage of ACAT finalisations, divided by the number of lodgements ¹²	100%	125%	100%

Accountability Indicators cont.

Notes:

1. The 2012-13 estimated outcome is 3.5 reflecting the impact of judicial officers on long service leave during the year and a downward revision in the allocation of the court registrars' time on judicial functions compared to the original target for 2012-13. It also accounts for the additional judicial resources including for the 'Blitz' period and an increase in the total ACT population. The revised 2013-14 target reflects the impact of the increase in the population over time and no change in number of judicial officers for the 2013-14 Budget period compared to the 2012-13 Budget period.
2. 2012-13 target amended by s19D instrument NI2013-37 Amendment of Performance Criteria.
3. This reflects the mix of matters currently coming to the court and the imposition of variance hearing fees.
4. The variance associated with this indicator is mainly due to lower economies of scale and the relatively small number of criminal case lodgements and finalisations when compared to other jurisdictions, even when compared to other small jurisdictions.
5. The variance associated with this indicator is mainly due to lower economies of scale and the relatively small number of civil case lodgements and finalisations when compared to other jurisdictions.
6. The criminal backlog over 24 months in the Supreme Court includes matters with pending judgments from judge only trials, matters on hold awaiting the outcome of an appeal, matters set down for a retrial due to the original trial being aborted or a hung jury. This also includes matters where the defendant is currently serving time in custody in another state and the ACT matter cannot proceed until the interstate sentence is completed.
7. The criminal backlog in the Magistrates Court mainly relates to matters where the defendant has been provided with a deferred sentence pending compliance with a good behaviour bond and matters awaiting the outcome of a Supreme Court matter.
8. There is an expectation that there will be some further reduction in the backlog due to the "Blitz".
9. This variance is largely due to numbers of coronial matters pending.
10. There is an expectation that the "Blitz" will see an increase in the Supreme Court criminal finalisation rate for the financial year compared to the previous financial year.
11. There is an expectation that the "Blitz" will see an increase in the Supreme Court civil finalisation rate for the financial year compared to the previous financial year.
12. It is expected that the new appointments to the ACAT and the finalisation before the end of the financial year of a number of matters that have been grouped for hearing purposes will increase the finalisation rate by the end of the financial year.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 4: Emergency Services			
Output 4.1: Emergency Services			
a. Reduction in loss time injury frequency rate ¹	3%	3%	3%
b. Desktop audit of Bushfire Operational Plans ²	100%	100%	n/a
c. Desktop audit of ACT Government Directorate Bushfire Operational Plans activity progress reports ³	n/a	n/a	100%
d. Field assessment of Hazard Reduction burns identified in Bushfire Operational Plans ²	100%	100%	n/a
e. Field assessment of Access Management Upgrades and Hazard Reduction burns identified in Bushfire Operational Plans of ACT Government Directorates ³	n/a	n/a	100%
f. Percentage of staff who have completed accredited training in AIIMS ^{2,4,5}	30%	33%	n/a
g. Percentage of ESA staff who have completed accredited training in AIIMS ^{3,5}	n/a	n/a	30%
h. Maintain or increase volunteer levels Percentage change in levels ⁷	1.5%	10%	1.5%
i. Maintain annual programs of storm and bushfire media awareness - Percentage change in number of programs ²	0%	0%	n/a
j. Maintain annual programs of storm and bushfire media awareness ³	n/a	n/a	100%
k. Percentage of non-participating rural properties approached to implement Farm Fire Wise	33%	33%	33%
l. Fire Brigade 50 percentile (minutes)	6.5	6.9	6.5
m. Fire Brigade 90 percentile (minutes)	10	10.5	10
n. Structure fires confined to room of origin	80%	70%	80%
o. Ambulance priority 1 - 50 percentile (minutes)	8	8.6	8
p. Ambulance priority 1 - 90 percentile (minutes) ⁷	12.5	13.9	15

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 4: Emergency Services			
Output 4.1: Emergency Services cont.			
q. Patient Transport Service 'fixed booking' attended by booked time ⁸	65%	70.8%	65%
r. Unscheduled bushfires confined to less than 5 hectares within the Bushfire Abatement Zone (BAZ) and built up areas ²	100%	>99%	n/a
s. Total cost per head of population ⁹	\$309.57	\$310.67	\$325.99

Notes:

1. The lost time injury frequency rate is highly variable and low numbers of claims can have a significant impact on the estimated outcome.
2. Measure to be discontinued in 2013-14.
3. New measure in 2013-14.
4. AIIMS refers to the Australasian Inter-Service Incident Management System.
5. Higher volume of AIIMS trained personnel in 2012-13 than anticipated in original target.
6. Increase in volunteer numbers in 2012-13 particularly in ACTSES, ACTRFS and Community Fire Units (CFU) due to ongoing recruitment activity, canvassing of the public in 2012, and interest following the 2012-13 fire season.
7. The 90th percentile indicator for ambulance has been revised for 2013-14. This follows emergency ambulance response time modelling by ORH recommending that the target of 12.5 minutes in 90% of cases be adjusted to 15 minutes which would be a more realistic measurement of performance. This would also align the ACT with similar measurements of performance reporting previously adopted by ambulance jurisdictions including Queensland, NSW and Victoria.
8. A joint initiative between the ACT Ambulance Services and ACT Health for the provision of an additional Non-Emergency Patient Transport resources commenced operations in August 2011. The additional vehicle and a review of Patient Transport procedures have resulted in significant improvements in this indicator.
9. The 2012-13 target and estimated outcome is based on an estimated population of 374,435. The target for 2013-14 is based on an estimated population of 376,460.

Changes to Appropriation

Changes to Appropriation - Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	246,937	239,259	240,531	243,523	243,523
FMA Section 16B Rollovers from 2011-12					
ACT Fire & Rescue Wage Agreement	1,132	-	-	-	-
National Disaster Resilience Program	813	-	-	-	-
ACT Ambulance Service Wage Agreement	509	-	-	-	-
2013-14 Budget Policy Adjustments					
Community Legal Centres Hub Accommodation	-	180	280	290	300
ACT Fire and Rescue Platform on Demand Staffing	-	1,325	894	920	948
Motor Vehicle Infringement Management	-	884	897	911	925
Statutory Office Holders — Remuneration Tribunal Adjustment	-	195	195	195	195
Eastman Inquiry	-	2,470	-	-	-
Official Visitor Scheme	-	356	361	366	372
ESA — Supporting Operational Capacity	-	3,755	3,810	-	-
ESA — Workers' Compensation Premium	-	3,090	-	-	-
Corrective Services — Supporting Operational Capacity	-	1,467	1,500	1,532	1,566
Corrective Services — Workers' Compensation Premium	-	942	-	-	-
Probation and Parole Officers and Community Services Work Unit	-	294	-	-	-
Alcohol Interlocks	-	259	353	461	469
12 Additional Worksafe Inspectors	-	1,031	1,524	1,552	1,581
ESA Station Upgrade and Relocation — South Tuggeranong Station	-	-	152	183	255
Traffic Cameras Replacement	-	50	-	-	-
Service Reprofiting	-	(360)	(360)	(360)	(360)
Ceasing Initiative	-	(188)	(778)	(804)	(831)
General Savings	-	(4,191)	(4,525)	(5,232)	(5,778)
Savings Adjustment	-	1,893	4,353	5,617	7,457
Fees and Charges Offset	-	(600)	(625)	(650)	(676)
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(176)	(181)	(184)	3,845
Revised Superannuation Guarantee Rate	-	128	260	525	799
Remuneration Tribunal — Judiciary and Tribunals	-	293	293	293	293
Treasurer's Advance — Eastman Inquiry	1,868	-	-	-	-
Revised Funding Profile - Electronic Document System for the Sentence Administration Board	-	(5)	(5)	(5)	(5)
Revised Funding Profile — Extending Throughcare for Offenders to the Community	(256)	256	-	-	-
Revised Funding Profile — National Disaster Resilience Program	(796)	796	-	-	-
Revised Funding Profile — Wheelchair Accessible Taxi Service Improvements	(326)	26	100	100	100
Revised Funding Profile — Campaign Finance Reform	(387)	387	-	-	-
Revised Funding Profile — National Transport Regulators Transition Assistance NP	(320)	320	-	-	-
Cessation - Relocation of the Women's Legal Centre	-	(579)	(43)	(44)	-
Commonwealth Grants — National Disaster Resilience Program NP	652	1,305	1,305	1,305	-
Commonwealth Grants — Commonwealth Fire Payment	8,612	8,774	-	-	-
Supplementation of Commonwealth Fire Payment	-	1,266	-	-	-
2013-14 Budget	258,438	264,902	250,291	250,494	254,978

Changes to Appropriation cont.

Changes to Appropriation - Territorial

Payment for Expenses on Behalf of Territory	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	151,497	155,468	159,832	166,024	166,024
2013-14 Budget Policy Adjustments					
More Police Safer Roads	-	1,202	1,214	1,254	1,318
Eastman Inquiry	-	354	-	-	-
General Savings	-	(1,499)	(3,041)	(4,608)	(6,214)
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	(3,512)	542
2013-14 Budget	151,497	155,525	158,005	159,158	161,670

Changes to Appropriation - Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	29,196	21,278	7,517	3,293	3,293
FMA Section 16B Rollovers from 2011-12					
Alexander Maconochie Centre Project	2,581	-	-	-	-
ESA – Vehicle Replacement Program	1,224	-	-	-	-
ESA – Station Upgrade and Relocation Program – Phase 1 Due Diligence and Design	615	-	-	-	-
AMC Security and System Upgrades	555	-	-	-	-
Working with Vulnerable People Checks	513	-	-	-	-
ESA – Centracom Replacement	509	-	-	-	-
Courts Security Upgrade	371	-	-	-	-
ESA – Communication Upgrade Project	358	-	-	-	-
Closed Circuit Television Project Phase 3	348	-	-	-	-
National Disaster Resilience Program	323	-	-	-	-
ESA – Mobile Data Solution Project	281	-	-	-	-
Forensic Medical Centre Equipment	269	-	-	-	-
Establishment of Clinical Simulation Environment and Replacement of High Use Critical Service Delivery Equipment (ACTAS)	253	-	-	-	-
ESA – Information and Communications Technology Infrastructure	214	-	-	-	-
ESA Capital Upgrade Projects	193	-	-	-	-
Tidbinbilla Rural Fire Service Shed	127	-	-	-	-
Security Industry and National Occupational Licensing Scheme Reforms	120	-	-	-	-
Conventional Radio Realignment	89	-	-	-	-
Courts, Corrections and Office Accommodations Upgrades	84	-	-	-	-
New Forensic Medical Centre	79	-	-	-	-
Plant and Equipment for Servicing of Breathing Apparatus and Hazardous Materials	73	-	-	-	-
ESA – Urban Search and Rescue and Chemical, Biological, Radiological and Nuclear Equipment Replacement	65	-	-	-	-
Improved Access to Law and Justice Services and Outcomes for Aboriginal and Torres Strait Island People	57	-	-	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Capital Injections					
Workcover Integration	52	-	-	-	-
Legal Practice Management System Software Upgrade	49	-	-	-	-
Office of Regulatory Services Integration	43	-	-	-	-
ESA – Increased Fire Vehicle Replacement	42	-	-	-	-
ACT Electoral Services – Information and Communications Technology Systems	37	-	-	-	-
New Court Facilities (Design and PPP Scoping)	(129)	-	-	-	-
2013-14 Budget Policy Adjustments					
ESA Station Upgrade and Relocation – South Tuggeranong Station	-	7,847	8,589	924	-
Alexander Maconochie Centre Additional Facilities (Design)	-	3,000	-	-	-
Traffic Cameras Replacement	-	1,555	-	-	-
ACT Legislation Register	-	515	-	-	-
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	29
Revised Indexation Parameters – ESA – Vehicle Replacement Program	-	129	176	224	273
Treasurer's Advance – Eastman Inquiry	149	-	-	-	-
Transfer - New Court Facilities (Design and PPP Scoping)	-	(750)	-	-	-
Revised Funding Profile – Replacement of the Courts and Tribunal Case Management System	-	1,325	(1,325)	-	-
Revised Funding Profile – ESA Centracom Replacement	(593)	593	-	-	-
Revised Funding Profile ACT Electoral Services – Information and Communications Technology Systems	(69)	69	-	-	-
Revised Funding Profile – Legal Practice Management System Software	(85)	85	-	-	-
Revised Funding Profile – AMC Crisis Support Unit Upgrade	(100)	100	-	-	-
Revised Funding Profile – ACT Sentencing Database	(243)	243	-	-	-
Revised Funding Profile – ESA Station Upgrade and Relocation - Phase 2 Due Dilligence	(409)	409	-	-	-
Revised Funding Profile – ESA Vehicle Replacement Program	(465)	465	-	-	-
Revised Funding Profile – AMC Security and System Upgrades	(929)	929	-	-	-
Revised Funding Profile – Working with Vulnerable People Checks	(1,135)	240	240	655	-
Revised Funding Profile – New Court Facilities (Design and PPP Scoping)	(1,400)	1,400	-	-	-
Revised Funding Profile – ESA Station Upgrade and Relocation Phase 1 Due Diligence and Forward Design	(1,450)	1,450	-	-	-
Revised Funding Profile – Alexander Maconochie Centre	(2,581)	2,581	-	-	-
2013-14 Budget	29,281	43,463	15,197	5,096	3,595

Changes to Appropriation cont.

Changes to Appropriation - Territorial

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Capital Injections					
2012-13 Budget	1,334	240	246	252	252
FMA Section 16B Rollovers from 2011-12					
Remedial Capital Improvements for ACT Policing Facilities	199	-	-	-	-
ACT Policing Capital Upgrade Program	22	-	-	-	-
2013-14 Budget Policy Adjustments					
More Police Safer Roads	-	64	-	-	-
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	6
Adjustment – New Belconnen Police Station	(567)	-	-	-	-
2013-14 Budget	988	304	246	252	258

2013-14 Capital Works Program

Controlled	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
New Capital Works						
ESA Station Upgrade and Relocation – South Tuggeranong Station	17,360	-	7,847	8,589	924	Nov 2014
Alexander Maconochie Centre Additional Facilities (Design)	3,000	-	3,000	-	-	Jun 2014
Total New Capital Works	20,360	-	10,847	8,589	924	
Capital Upgrades						
Emergency Services Agency Projects	299	-	299	-	-	
Courts, Corrections and Office Accommodation Upgrades	777	-	777	-	-	
Total Capital Upgrades	1,076	-	1,076	-	-	
Total New Works	21,436	-	11,923	8,589	924	
Works in Progress						
New Court Facilities (Design and PPP Scoping) ¹	3,250	2,600	650	-	-	Jun 2014
Alexander Maconochie Centre ²	131,300	128,719	2,581			Jun 2009
ESA Station Upgrade and Relocation – Charnwood Station	21,318	9,950	11,269	99	-	Dec 2013
AMC – Crisis Support Unit Upgrade	588	188	400	-	-	Dec 2013
ESA – Station Relocation and Upgrade – Phase 2 Due Diligence	1,650	1,241	409	-	-	Oct 2013
ESA Station Upgrade and Relocation – Phase 1 Due Diligence and Forward Design	3,961	2,511	1,450	-	-	Jun 2013
Total Works in Progress	162,067	145,209	16,759	99	-	
Total Controlled Capital Works	183,503	145,209	28,682	8,688	924	

Notes:

1. The New Supreme Court (Design) project has been renamed and \$0.750m has been transferred to CMTD.
2. The Project was physically completed in 2009, however some residual works are being delivered to improve functionality.

Territorial	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
Capital Upgrades						
ACT Policing Facilities and Security Upgrades	240	-	240	-	-	
Total Capital Upgrades	240	-	240	-	-	
Total Territorial Capital Works	240	-	240	-	-	

Justice and Community Safety Directorate Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
246,938	Government Payment for Outputs	258,438	264,902	3	250,291	250,494	254,978
18,489	User Charges - Non ACT Government	9,446	9,294	-2	19,077	19,815	20,607
2,968	User Charges - ACT Government	3,621	3,386	-6	3,424	3,517	3,644
5,881	Other Revenue	6,700	9,762	46	9,630	9,885	10,494
259	Resources Received Free of Charge	259	257	-1	256	265	276
274,535	Total Revenue	278,464	287,601	3	282,678	283,976	289,999
Gains							
0	Other Gains	75	0	-100	0	0	0
0	Total Gains	75	0	-100	0	0	0
274,535	Total Income	278,539	287,601	3	282,678	283,976	289,999
Expenses							
166,287	Employee Expenses	173,282	176,176	2	172,791	172,272	176,142
24,400	Superannuation Expenses	24,808	25,006	1	25,430	26,103	26,927
80,012	Supplies and Services	76,648	79,615	4	78,978	80,988	83,498
24,293	Depreciation and Amortisation	20,475	25,115	23	26,338	27,166	27,320
307	Borrowing Costs	354	324	-8	336	343	351
1,226	Grants and Purchased Services	2,995	3,667	22	2,880	1,984	746
1,340	Other Expenses	1,678	1,337	-20	1,352	1,378	1,432
297,865	Total Ordinary Expenses	300,240	311,240	4	308,105	310,234	316,416
-23,330	Operating Result	-21,701	-23,639	-9	-25,427	-26,258	-26,417
-23,330	Total Comprehensive Income	-21,701	-23,639	-9	-25,427	-26,258	-26,417

Justice and Community Safety Directorate Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
11,494	Cash and Cash Equivalents	14,726	16,309	11	16,316	16,323	16,330
9,053	Receivables	8,735	8,272	-5	7,809	7,346	6,883
0	Assets Held for Sale	40	40	-	40	40	40
3,247	Other Current Assets	1,879	1,879	-	1,879	1,879	1,879
23,794	Total Current Assets	25,380	26,500	4	26,044	25,588	25,132
Non Current Assets							
289,227	Property, Plant and Equipment	291,448	298,866	3	297,212	279,730	261,243
13,677	Intangibles	5,957	7,367	24	10,782	6,810	2,838
17,006	Capital Works in Progress	21,324	32,123	51	20,495	21,150	21,150
319,910	Total Non Current Assets	318,729	338,356	6	328,489	307,690	285,231
343,704	TOTAL ASSETS	344,109	364,856	6	354,533	333,278	310,363
Current Liabilities							
11,740	Payables	12,670	12,670	-	12,670	12,670	12,670
2,115	Finance Leases	1,620	1,620	-	1,620	1,620	1,620
63,176	Employee Benefits	68,153	69,004	1	69,102	69,203	69,304
784	Other Provisions	66	136	106	209	282	355
2,891	Other Liabilities	5,045	5,045	-	5,045	5,045	5,045
80,706	Total Current Liabilities	87,554	88,475	1	88,646	88,820	88,994
Non Current Liabilities							
2,239	Finance Leases	2,536	2,536	-	2,536	2,536	2,536
3,914	Employee Benefits	4,367	4,369	..	4,105	3,838	3,571
2,346	Other Non-Current Provisions	0	0	-	0	0	0
0	Other	2,195	2,195	-	2,195	2,195	2,195
8,499	Total Non Current Liabilities	9,098	9,100	..	8,836	8,569	8,302
89,205	TOTAL LIABILITIES	96,652	97,575	1	97,482	97,389	97,296
254,499	NET ASSETS	247,457	267,281	8	257,051	235,889	213,067
REPRESENTED BY FUNDS EMPLOYED							
197,329	Accumulated Funds	193,470	213,294	10	203,064	181,902	159,080
57,170	Reserves	53,987	53,987	-	53,987	53,987	53,987
254,499	TOTAL FUNDS EMPLOYED	247,457	267,281	8	257,051	235,889	213,067

Justice and Community Safety Directorate Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
191,463	Opening Accumulated Funds	185,890	193,470	4	213,294	203,064	181,902
57,170	Opening Asset Revaluation Reserve	53,987	53,987	-	53,987	53,987	53,987
248,633	Balance at the Start of the Reporting Period	239,877	247,457	3	267,281	257,051	235,889
Comprehensive Income							
-23,330	Operating Result for the Period	-21,701	-23,639	-9	-25,427	-26,258	-26,417
-23,330	Total Comprehensive Income	-21,701	-23,639	-9	-25,427	-26,258	-26,417
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
29,196	Capital Injections	29,281	43,463	48	15,197	5,096	3,595
29,196	Total Transactions Involving Owners Affecting Accumulated Funds	29,281	43,463	48	15,197	5,096	3,595
Closing Equity							
197,329	Closing Accumulated Funds	193,470	213,294	10	203,064	181,902	159,080
57,170	Closing Asset Revaluation Reserve	53,987	53,987	-	53,987	53,987	53,987
254,499	Balance at the End of the Reporting Period	247,457	267,281	8	257,051	235,889	213,067

Justice and Community Safety Directorate Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
246,937	Cash from Government for Outputs	258,438	264,902	3	250,291	250,494	254,978
20,066	User Charges	11,675	11,301	-3	21,107	21,912	22,777
10,308	Other Receipts	11,127	14,187	28	14,053	14,308	14,928
277,311	Operating Receipts	281,240	290,390	3	285,451	286,714	292,683
Payments							
166,346	Related to Employees	173,670	175,340	1	172,972	172,460	176,328
24,400	Related to Superannuation	24,808	25,006	1	25,430	26,103	26,927
80,300	Related to Supplies and Services	77,773	79,736	3	79,102	81,101	83,615
0	Borrowing Costs	47	1	-98	2	2	3
1,799	Grants and Purchased Services	2,887	4,254	47	3,468	2,571	1,333
4,459	Other	4,500	4,470	-1	4,470	4,470	4,470
277,304	Operating Payments	283,685	288,807	2	285,444	286,707	292,676
7	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-2,445	1,583	165	7	7	7
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
22,584	Purchase of Property, Plant and Equipment and Capital Works	22,529	36,700	63	11,816	4,128	3,282
6,612	Purchase of Land and Intangibles	6,752	6,763	..	3,381	968	313
29,196	Investing Payments	29,281	43,463	48	15,197	5,096	3,595
-29,196	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-29,281	-43,463	-48	-15,197	-5,096	-3,595
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
29,196	Capital Injections from Government	29,281	43,463	48	15,197	5,096	3,595
29,196	Financing Receipts	29,281	43,463	48	15,197	5,096	3,595
29,196	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	29,281	43,463	48	15,197	5,096	3,595
7	NET INCREASE / (DECREASE) IN CASH HELD	-2,445	1,583	165	7	7	7
11,487	CASH AT THE BEGINNING OF REPORTING PERIOD	17,171	14,726	-14	16,309	16,316	16,323
11,494	CASH AT THE END OF REPORTING PERIOD	14,726	16,309	11	16,316	16,323	16,330

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the increase of \$11.5 million in the 2012-13 estimated outcome from the original budget is mainly due to the reclassification of the Commonwealth contribution to the ACT Government's emergency service funding from user charges - non ACT Government due to this payment now falling under the COAG arrangements (\$8.612 million), funding associated with the Eastman Inquiry (\$1.868 million), Commonwealth contribution for the National Disaster Resilience Program (\$0.669 million), and the rollover of program funding (\$0.352 million); and
 - the increase of \$6.464 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to new initiatives and the rollover of funding, partially offset by the savings initiative and the cessation of one-off 2012 election funding.
- user charges – non ACT Government: the decrease of \$9.043 million in the 2012-13 estimated outcome from the original budget is mainly due to reclassification of the Commonwealth contribution to the ACT Government's emergency service funding from user charges - non ACT Government to government payment for outputs.
- user charges – ACT Government: the increase of \$0.653 million in the 2012-13 estimated outcome from the original budget is mainly due to higher than expected client funded services by the ACT Government Solicitor's Office.
- other revenue:
 - the increase of \$0.819 million in the 2012-13 estimated outcome from the original budget is due to higher than expected trust recoveries; and
 - the increase of \$3.062 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to an increase in the ACAT Trust recoveries.
- employee expenses:
 - the increase of \$6.995 million in the 2012-13 estimated outcome from the original budget is mainly due to workers' compensation premium (\$2.4 million) and alignment of wages and salaries with expected outcomes (\$2.5 million), and other minor adjustments of \$1.515 million and activities associated with the Eastman Inquiry (\$1.159 million), partially offset by the impact of the discount rate on the long service leave liability (\$0.579 million); and
 - the increase of \$2.894 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to new initiatives.

- supplies and services:
 - the decrease of \$3.364 million in the 2012-13 estimated outcome from the original budget is mainly due to realignment of supplies and services to expected outcomes (\$2.172 million), and net rollovers of program funding (\$1.791 million), partially offset by the funding associated with the Eastman Inquiry (\$0.599 million); and
 - the increase of \$2.967 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to new initiatives.
- depreciation and amortisation:
 - the decrease of \$3.818 million in the 2012-13 estimated outcome from the original budget is mainly due to the reprofiling of capital works projects to 2013-14; and
 - the increase of \$4.640 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the completion of capital works and asset purchases.
- grants and purchased services:
 - the increase of \$1.769 million in the 2012-13 estimated outcome from the original budget is mainly due to the Commonwealth contribution for the National Disaster Resilience Program (\$0.669 million), realignment to supplies and services expense (\$0.598 million), and net rollovers of program funding (\$0.502 million); and
 - the increase of \$0.672 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the step up of funding for 2012-13 initiatives.

Balance Sheet

- cash and cash equivalents:
 - the increase of \$3.232 million in the 2012-13 estimated outcome from the original budget is mainly due to the flow-on effects of the 2011-12 audited outcome; and
 - the increase of \$1.583 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to changes in cash flow timing between financial years.
- other current assets: the decrease of \$1.368 million in the 2012-13 estimated outcome from the original budget is due to the 2011-12 audited outcome flow-on effects.
- non current assets:
 - the decrease of \$1.181 million in the 2012-13 estimated outcome from the original budget is mainly due to net 2011-12 audited outcome flow-on effects and capital project rollovers; and
 - the increase of \$19.627 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to new initiatives and the re-profiling of capital works to the 2013-14 financial year.
- payables: the increase of \$0.930 million in the 2012-13 estimated outcome from the original budget is mainly due to the 2011-12 audited outcome flow on effect.
- current and non current employee benefits: the increase of \$5.430 million in the 2012-13 estimated outcome from the original budget is mainly due to the 2011-12

audited outcome flow-on effects (\$6.009 million), and impact of the discount rate on the long service leave liability (\$0.579 million).

- other current and non current provisions: the decrease of \$3.064 million in the 2012-13 estimated outcome from the original budget is mainly due to the 2011-12 audited outcome flow-on effects.
- other current liabilities: the increase of \$2.154 million in the 2012-13 estimated outcome from the original budget is mainly due to the 2011-12 audited outcome flow-on effects.

Statement of Changes in Equity

- capital injections: the increase of \$14.182 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the rollover of capital projects from 2012-13 and new funding for the 2013-14 capital program.

Cash Flow Statement

Variations in the statement are explained in the notes above.

Justice and Community Safety Directorate
Statement of Income and Expenses on Behalf of the Territory

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
151,497	Payment for Expenses on behalf of Territory	151,497	155,525	3	158,005	159,158	161,670
164,682	Taxes, Fees and Fines	167,506	177,958	6	185,475	192,955	200,741
19,483	User Charges - Non ACT Government	17,103	20,316	19	21,047	21,804	22,590
1,594	Other Revenue	2,763	1,645	-40	1,710	1,778	1,849
337,256	Total Revenue	338,869	355,444	5	366,237	375,695	386,850
337,256	Total Income	338,869	355,444	5	366,237	375,695	386,850
Expenses							
688	Employee Expenses	688	688	-	688	697	705
150,809	Supplies and Services	150,809	154,837	3	157,317	158,461	160,965
2,247	Depreciation and Amortisation	2,247	2,310	3	2,310	2,310	2,310
1,164	Other Expenses	1,164	1,164	-	1,164	1,164	1,164
184,909	Transfer Expenses	186,522	199,069	7	207,382	215,687	224,330
339,817	Total Ordinary Expenses	341,430	358,068	5	368,861	378,319	389,474
-2,561	Operating Result	-2,561	-2,624	-2	-2,624	-2,624	-2,624
-2,561	Total Comprehensive Income	-2,561	-2,624	-2	-2,624	-2,624	-2,624

**Justice and Community Safety Directorate
Statement of Assets and Liabilities on Behalf of the Territory**

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
1,082	Cash and Cash Equivalents	1,128	1,128	-	1,128	1,128	1,128
8,475	Receivables	9,308	9,000	-3	8,692	8,384	8,076
9,557	Total Current Assets	10,436	10,128	-3	9,820	9,512	9,204
Non Current Assets							
83,828	Property, Plant and Equipment	81,547	79,541	-2	77,477	75,419	73,367
83,828	Total Non Current Assets	81,547	79,541	-2	77,477	75,419	73,367
93,385	TOTAL ASSETS	91,983	89,669	-3	87,297	84,931	82,571
Current Liabilities							
931	Payables	906	912	1	918	924	930
10	Employee Benefits	19	19	-	19	19	19
9,702	Other Liabilities	10,697	10,697	-	10,697	10,697	10,697
10,643	Total Current Liabilities	11,622	11,628	..	11,634	11,640	11,646
10,643	TOTAL LIABILITIES	11,622	11,628	..	11,634	11,640	11,646
82,742	NET ASSETS	80,361	78,041	-3	75,663	73,291	70,925
REPRESENTED BY FUNDS EMPLOYED							
59,494	Accumulated Funds	59,334	57,014	-4	54,636	52,264	49,898
23,248	Reserves	21,028	21,028	-	21,028	21,028	21,028
82,742	TOTAL FUNDS EMPLOYED	80,362	78,042	-3	75,664	73,292	70,926

Justice and Community Safety Directorate
Statement of Changes in Equity on Behalf of the Territory

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
60,721	Opening Accumulated Funds	60,907	59,334	-3	57,014	54,636	52,264
23,248	Opening Asset Revaluation Reserve	21,028	21,028	-	21,028	21,028	21,028
83,969	Balance at the Start of the Reporting Period	81,935	80,362	-2	78,042	75,664	73,292
Comprehensive Income							
-2,561	Operating Result for the Period	-2,561	-2,624	-2	-2,624	-2,624	-2,624
-2,561	Total Comprehensive Income	-2,561	-2,624	-2	-2,624	-2,624	-2,624
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
1,334	Capital Injections	988	304	-69	246	252	258
1,334	Total Transactions Involving Owners Affecting Accumulated Funds	988	304	-69	246	252	258
Closing Equity							
59,494	Closing Accumulated Funds	59,334	57,014	-4	54,636	52,264	49,898
23,248	Closing Asset Revaluation Reserve	21,028	21,028	-	21,028	21,028	21,028
82,742	Balance at the End of the Reporting Period	80,362	78,042	-3	75,664	73,292	70,926

**Justice and Community Safety Directorate
Statement of Cash Flows on Behalf of the Territory**

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
151,497	Cash from Government for EBT	151,497	155,525	3	158,005	159,158	161,670
164,682	Taxes, Fees and Fines	167,506	177,958	6	185,475	192,955	200,741
18,633	User Charges	16,253	20,096	24	20,827	21,584	22,370
2,110	Other Receipts	3,279	2,161	-34	2,226	2,294	2,365
336,922	Operating Receipts	338,535	355,740	5	366,533	375,991	387,146
	Payments						
688	Related to Employees	688	688	-	688	697	705
150,809	Related to Supplies and Services	150,809	156,942	4	159,422	160,566	163,070
516	Other	516	516	-	516	516	516
184,909	Territory Receipts to Government	186,522	197,594	6	205,907	214,212	222,855
336,922	Operating Payments	338,535	355,740	5	366,533	375,991	387,146
0	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	0	0	-	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES							
	Payments						
1,334	Purchase of Property, Plant and Equipment and Capital Works	988	304	-69	246	252	258
1,334	Investing Payments	988	304	-69	246	252	258
-1,334	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-988	-304	69	-246	-252	-258
CASH FLOWS FROM FINANCING ACTIVITIES							
	Receipts						
1,334	Capital Injections from Government	988	304	-69	246	252	258
1,334	Financing Receipts	988	304	-69	246	252	258
1,334	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	988	304	-69	246	252	258
1,082	CASH AT THE BEGINNING OF REPORTING PERIOD	1,128	1,128	-	1,128	1,128	1,128
1,082	CASH AT THE END OF REPORTING PERIOD	1,128	1,128	-	1,128	1,128	1,128

Notes to the Budget Statements

Statement of Income and Expenses on Behalf of the Territory

- payment for expenses on behalf of the Territory: the increase of \$4.028 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to revised wage parameters (\$3.807 million), the 2013-14 More Police Safer Roads initiative (\$1.202 million) and 2013-14 Eastman Inquiry funding (\$0.354 million), partially offset by savings initiatives.
- taxes, fees and fines:
 - the increase of \$2.824 million in the 2012-13 estimated outcome from the original budget is mainly due to higher than estimated revenue from fees and fines, predominantly motor vehicle registration fees (\$1.978 million), fees for regulatory services (\$1.043 million) and parking fines (\$0.583 million), partially offset by lower than expected taxi licences revenue (\$0.592 million) and court imposed fines (\$0.188 million); and
 - the increase of \$10.452 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to new initiatives (\$5.447 million), indexation and other net adjustments (\$5.005 million).
- user charges – non ACT Government:
 - the decrease of \$2.380 million in the 2012-13 estimated outcome from the original budget is mainly due to lower than expected parking fees revenue; and
 - the increase of \$3.213 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to increases in parking fees.
- other revenue:
 - the increase of \$1.169 million in the 2012-13 estimated outcome from the original budget is mainly due to higher than expected recovery of disbursements for matters covered by insurance; and
 - the decrease of \$1.118 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to cessation of insurance recovery revenue in 2012-13.
- supplies and services: the increase of \$4.028 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to ACT Policing Collective Agreement Funding (\$3.807 million) and new initiatives (\$1.556 million), partially offset by other initiatives.
- transfer expenses: the increase of \$1.613 million in the 2012-13 estimated outcome from the original budget and the increase of \$12.547 million in the 2013-14 Budget from the 2012-13 estimated outcome reflect Territorial revenues as explained above.

Statement of Assets and Liabilities on Behalf of the Territory

- current receivables: the increase of \$0.833 million in the 2012-13 estimated outcome from the original budget is mainly due to the 2011-12 audited outcome flow-on effects.
- property, plant and equipment:
 - the decrease of \$2.281 million in the 2012-13 estimated outcome from the original budget is mainly due to the net rollover of funding related to the 2011-12 audited outcome flow-on effects; and
 - the decrease of \$2.006 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to depreciation (\$2.310 million), partially offset by an increase in assets associated with the ACT Policing facilities and the capital upgrades program.
- other liabilities: the increase of \$0.995 million in the 2012-13 estimated outcome from the original budget is mainly due to the 2011-12 audited outcome flow-on effects.

Statement of Changes in Equity on Behalf of the Territory

- capital injections: the decrease of \$0.684 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to a reduction of capital funding due to the completion of the ACT Policing related capital projects.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

Justice Services Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
85,882	Government Payment for Outputs	85,683	85,453	..	84,804	85,787	86,483
2,161	User Charges - Non ACT Government	2,243	1,489	-34	1,490	1,528	1,588
2,919	User Charges - ACT Government	3,442	3,337	-3	3,375	3,468	3,593
2,889	Other Revenue	2,827	3,572	26	3,334	3,118	3,223
93,851	Total Revenue	94,195	93,851	..	93,003	93,901	94,887
Gains							
0	Other Gains	75	0	-100	0	0	0
0	Total Gains	75	0	-100	0	0	0
93,851	Total Income	94,270	93,851	..	93,003	93,901	94,887
Expenses							
52,063	Employee Expenses	54,051	52,975	-2	53,511	53,989	55,093
8,005	Superannuation Expenses	7,988	8,031	1	8,178	8,356	8,616
31,885	Supplies and Services	28,720	28,540	-1	27,797	28,935	29,799
3,972	Depreciation and Amortisation	3,003	3,630	21	3,597	3,266	3,251
86	Borrowing Costs	114	117	3	119	122	125
1,077	Grants and Purchased Services	2,714	3,512	29	2,721	1,823	581
6	Other Expenses	36	6	-83	6	6	6
97,094	Total Ordinary Expenses	96,626	96,811	..	95,929	96,497	97,471
-3,243	Operating Result	-2,356	-2,960	-26	-2,926	-2,596	-2,584

Corrective Services Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
44,874	Government Payment for Outputs	44,680	47,571	6	45,776	46,603	47,756
15	Other Revenue	24	40	67	42	44	46
44,889	Total Revenue	44,704	47,611	7	45,818	46,647	47,802
44,889	Total Income	44,704	47,611	7	45,818	46,647	47,802
Expenses							
29,424	Employee Expenses	30,673	32,101	5	30,684	31,085	31,706
3,878	Superannuation Expenses	3,816	3,899	2	3,870	4,009	4,174
11,609	Supplies and Services	10,713	11,691	9	11,334	11,621	11,987
5,874	Depreciation and Amortisation	5,618	5,797	3	5,871	5,871	5,869
54	Borrowing Costs	31	33	6	39	40	42
101	Grants and Purchased Services	101	106	5	109	111	114
50,940	Total Ordinary Expenses	50,952	53,627	5	51,907	52,737	53,892
-6,051	Operating Result	-6,248	-6,016	4	-6,089	-6,090	-6,090

Courts and Tribunals Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
27,688	Government Payment for Outputs	29,070	27,529	-5	26,578	27,230	27,639
949	User Charges - Non ACT Government	819	976	19	991	1,027	1,068
49	User Charges - ACT Government	179	49	-73	49	49	51
1,761	Other Revenue	2,290	5,479	139	5,570	6,012	6,485
259	Resources Received Free of Charge	259	257	-1	256	265	276
30,706	Total Revenue	32,617	34,290	5	33,444	34,583	35,519
30,706	Total Income	32,617	34,290	5	33,444	34,583	35,519
Expenses							
16,843	Employee Expenses	17,973	18,933	5	18,326	18,904	19,355
2,149	Superannuation Expenses	2,490	2,304	-7	2,383	2,486	2,567
11,930	Supplies and Services	12,378	13,266	7	12,945	13,403	13,806
2,926	Depreciation and Amortisation	3,364	3,494	4	4,309	5,151	5,163
53	Borrowing Costs	53	56	6	58	59	60
2	Grants and Purchased Services	2	2	-	2	2	2
13	Other Expenses	74	24	-68	25	25	25
33,916	Total Ordinary Expenses	36,334	38,079	5	38,048	40,030	40,978
-3,210	Operating Result	-3,717	-3,789	-2	-4,604	-5,447	-5,459

Emergency Services Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
88,494	Government Payment for Outputs	99,006	104,348	5	93,133	90,874	93,100
15,379	User Charges - Non ACT Government	6,383	6,830	7	16,596	17,260	17,951
1,216	Other Revenue	1,559	671	-57	684	711	740
105,089	Total Revenue	106,948	111,849	5	110,413	108,845	111,791
105,089	Total Income	106,948	111,849	5	110,413	108,845	111,791
Expenses							
67,957	Employee Expenses	70,585	72,167	2	70,270	68,294	69,988
10,368	Superannuation Expenses	10,514	10,772	2	10,999	11,252	11,570
24,588	Supplies and Services	24,837	26,118	5	26,902	27,029	27,906
11,521	Depreciation and Amortisation	8,490	12,194	44	12,561	12,878	13,037
114	Borrowing Costs	156	118	-24	120	122	124
46	Grants and Purchased Services	178	47	-74	48	48	49
1,321	Other Expenses	1,568	1,307	-17	1,321	1,347	1,401
115,915	Total Ordinary Expenses	116,328	122,723	5	122,221	120,970	124,075
-10,826	Operating Result	-9,380	-10,874	-16	-11,808	-12,125	-12,284

Notes to the Output Class Statements

Significant variations are as follows:

Corrective Services Total Expenses

- the increase in total expenses of \$2.675 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to new initiatives (\$2.789 million), partially offset by cessation of prior year initiatives and other net adjustments.

Courts and Tribunals Total Expenses

- the increase in total expenses of \$2.418 million in the 2012-13 estimated outcome from the original budget is mainly due to expenses associated with the 'Eastman Inquiry' (\$1.382 million), costs associated with ACAT recoveries (\$0.529 million), and higher depreciation and amortisation expenses (\$0.438 million) associated with completed capital projects; and
- the increase in total expenses of \$1.745 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the 'Eastman Inquiry' (\$0.581 million), new initiatives (\$0.616 million) and indexation.

Emergency Services Total Expenses

- the increase in total expenses of \$6.395 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to new budget initiatives (\$8.170 million) and increased depreciation (\$3.704 million) due to completion of capital works projects, partially offset by cessation of 2012-13 Budget initiatives (\$3.598 million) and 2012-13 s16B rollovers (\$1.771 million).

ENVIRONMENT AND SUSTAINABLE DEVELOPMENT DIRECTORATE

Purpose

The Environment and Sustainable Development Directorate (the Directorate) promotes sustainable living and resource use, strengthens the Territory's response to climate change and provides an integrated planning and land use system that contributes to the sustainable development and future of the ACT.

The Directorate's aim is to lead the Territory in developing and implementing targeted policies and programs that address environment protection and sustainability, nature conservation, heritage, water and energy security, building safety, sustainable urban design, and sustainable and integrated transport and spatial planning, policy and delivery.

The functions of the Directorate are complemented by the regulatory capacity provided through the statutory functions of the *Planning and Development Act 2007*, the *Construction Occupations Licensing Act 2004*, the *Building Act 2004*, the *Utilities Act 2000*, the *Electricity Safety Act 2001*, the *Water and Sewerage Act 2000*, the *Gas Safety Act 2000*, the Conservator of Flora and Fauna, the *Environment Protection Act 1997*, the *Heritage Act 2004*, and the *Clinical Waste Act 1990*.

2013-14 Priorities

Priorities to be pursued by the Directorate in 2013-14 include:

- implementing the ACT Planning Strategy, that proposes changes to planning policy, including focussing on urban infill development, with growth focused around commercial centres and integrated with transport initiatives. The Strategy promotes development of infrastructure that provides choices in how Canberrans live, travel and where they work;
- implementing the Government Transport Policy, *Transport for Canberra*, that integrates transport and land use planning to manage city growth. This transport policy outlines Government actions on public transport, parking, vehicle movement and active travel (walking and cycling);
- implementing *Weathering the Change Action Plan 2*, which aims to transition the ACT towards the Government's policy objective of zero net emissions by 2060, and pursuing carbon neutrality in the Government's operations and service delivery;
- continuing to implement the *Carbon Neutral ACT* framework which will enhance the ability of the Government to reduce greenhouse gas emissions from its operations and delivery of services and achieve the aim of zero Government emissions from 2020;
- delivering a range of strategic planning initiatives including:
 - detailed planning, facilitating supported changes to the Territory Plan and engineering investigations as part of the land release program, with a focus on supporting housing affordability and accessible communities;

- working on the master plan program to identify where infill development could occur in and around town and group centres and along transport corridors and how this development and change can be facilitated;
- participating in, and leading components of, regional planning in partnership with the NSW Department of Infrastructure and Planning;
- participating in national forums on analysis and development of national transport and infrastructure strategies and policies; and
- providing technical support to the Capital Metro Agency.
- continuing planning system and other regulatory reforms by:
 - working with industry to further refine the eDevelopment platform; and
 - reviewing Part 5 of the *Utilities Act 2000* to improve regulatory control of licensed utilities in the Territory.
- monitoring and facilitating changes to the Territory Plan to ensure that it reflects Government policies relating to the management and planning for the future sustainable growth of the ACT;
- assessing development proposals including lease variations in accordance with the Territory Plan;
- continuing an energy reform agenda at an ACT and national level and implementing the ACT Sustainable Energy Policy;
- assisting industry to implement the *Energy Efficiency (Cost of Living) Scheme*;
- continuing to develop strategies to protect and conserve threatened species and ecological communities;
- continuing the implementation of the *Think water, act water* strategy and implementing policies and programs which reduce demand for water and, where feasible, increase the use of non-potable water;
- implementing the *ACT Waste Management Strategy 2011-2025*;
- celebrating, promoting, caring for and conserving the ACT's Cultural Heritage and information on local Indigenous heritage;
- supporting the Canberra and South East Region Environment Centre, the Conservation Council, SEE-Change ACT and community ventures with the ACT Government in regional environmental measures; and
- working with the ACT Natural Resource Management Council, community, governments, landholders, industry, the local Indigenous community, and scientific and research organisations to improve our natural environment including through the Commonwealth Government's *Caring for our Country* program.

Business and Corporate Strategies

The Directorate is guided by the Government's Performance and Accountability Framework and seeks to integrate the Government's strategic planning, as articulated in the *Canberra Plan – Towards our Second Century*. The Directorate's policy initiatives are complemented by the regulation and enforcement capacity provided through the statutory functions of the Planning and Land Authority, the Environment Protection Authority, the Conservator of Flora and Fauna and supporting the Heritage Council.

The Directorate is committed to:

- identifying the most effective and efficient use of available resources through an analysis of existing programs and new expenditure proposals;
- maintaining the highest standards of ethical behaviour and leadership;
- strengthening collaborative relationships within Government and effective community engagement and customer service; and
- valuing our people through effective leadership, staff retention, an efficient recruitment process and staff learning and development.

Estimated Employment Level

2011-12 Actual Outcome	2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
467 Staffing (FTE) ¹	445	451 ²	422 ³

Notes:

1. Includes the Office of the Commissioner for Sustainability and the Environment.
2. The increase of 6 FTE in the 2012-13 estimate outcome from the 2012-13 Budget is due to savings not yet being fully realised.
3. The decrease of 29 FTE in the 2013-14 Budget from the 2012-13 estimated outcome is due to savings initiatives.

Strategic Objectives and Indicators

Strategic Objective 1

Leading the Community Towards Making Canberra a Zero-Net Carbon Emitter

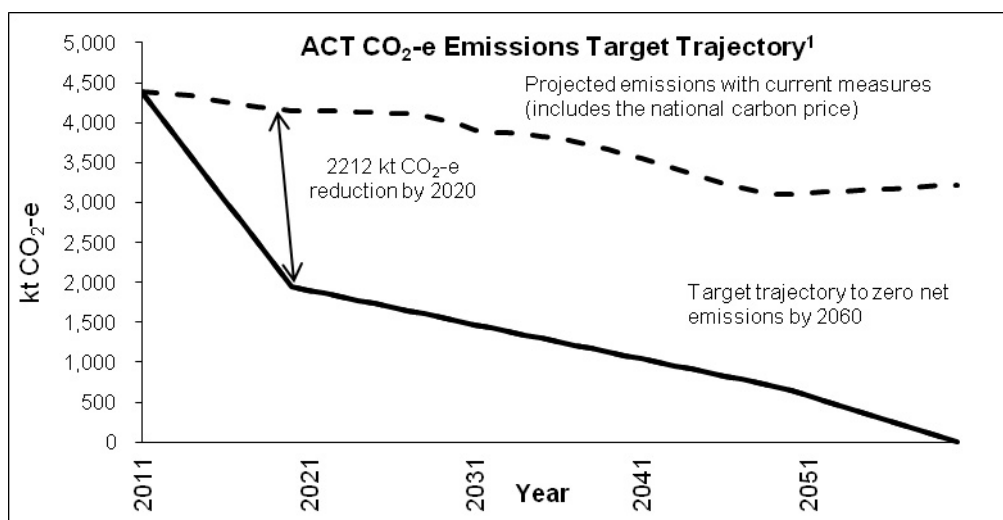
The Government's vision for Canberra is to set the benchmark for Australian cities in carbon neutrality and sustainability. The Directorate works across government, the business sector and the broader community to achieve greenhouse gas emission reductions.

The Directorate will raise awareness of climate change through engaging with the community, building partnerships in mitigation and adaptation and developing effective offset options.

The Directorate will:

- implement *Weathering the Change Action Plan 2* as a comprehensive road map to carbon neutrality;
- ensure the monitoring and reporting of greenhouse gas emissions against legislated targets and implement a carbon neutral framework for the Government;
- promote business and community engagement on climate change through the Climate Change Council and sectoral agreements; and
- develop a sustainable transport network through strategic planning.

Strategic Indicator 1: Identify Actions to Deliver 40 per cent Greenhouse Gas Emission Reductions Compared to 1990 levels by 2020



Note:

1. Carbon offsets are measured in metric tons of carbon-dioxide-equivalent (CO₂-e)

Strategic Objective 2

Promoting Sustainable, Secure and Equitable Energy Supply

As part of the drive to carbon neutrality the Government has developed an ACT Sustainable Energy Policy. The primary focus of the policy is to reduce emissions associated with energy use. The policy contains specific and measurable targets to ensure the equitable provision of energy and security of supply. Implementation will continue in 2013-14 where the Directorate will:

- support the uptake of renewable energy such as GreenPower;
- support the deployment of large scale renewable energy generation within the Territory; and
- support increased energy efficiency in homes and businesses through the promotion of the *Energy Efficiency (Cost of Living) Scheme*.

Strategic Indicator 2.1: Growth in Renewable Energy Generation in the Territory

Strategic Indicator 2.2: Uptake of Energy Efficiency (Cost of Living) Scheme

Strategic Objective 3

Securing Sustainable Water Resources

The Government will continue to explore and support cost effective ways to reduce demand for water, encourage sustainable water use through water sensitive urban design and pursue various options to reduce our reliance on potable water.

The Directorate will work across government and with ACTEW Corporation to secure the ACT's water supply and with the broader community to achieve sustainability in water use.

The Directorate will:

- implement a new *Think water, act water* strategy to specifically address long term water usage and catchment management;

- work with industry and the community to identify and implement water sensitive urban design including water savings measures, and promote water savings programs and technologies, including through rebates where appropriate;
- review Environmental Flow Guidelines to ensure the continuing health of the ACT's rivers and lakes; and
- work with the Murray Darling Basin Authority to implement water reforms within the ACT's part of the Murray Darling Basin to achieve long term water security as the city grows.

Strategic Indicator 3: Work with the Community on Implementing the Murray Darling Basin Plan

Strategic Objective 4

Protecting our Environment and Promoting Contemporary, Best Practice Environmental Standards

The Directorate will continue to promote knowledge sharing and implementation of contemporary, best practice environmental standards.

In 2013-14 the Directorate will:

- continue to protect the quality of the Territory's air, land, water and environmental values under the regulatory provisions of the environment legislation;
- review the *Environment Protection Act 1997*;
- finalise the review and amendment of the *Nature Conservation Act 1980*;
- continue to implement the ACT Waste Management Strategy;
- protect and manage the ACT's biodiversity;
- increase community and industry awareness and engagement in protecting our natural and built environment;
- support the COAG Standing Council on Environment and Water to implement consistent, innovative and best practice approaches to environmental protection and management; and
- support the Natural Resources Management Council including policies and programs that preserve our natural environment.

Strategic Indicator 4: Develop and Implement ACT Wide Sustainability Policies Including Waste and Biodiversity Conservation

Strategic Objective 5

Deliver Spatial Planning, Urban Design and Building Outcomes for the Territory that Contribute to a Sustainable Canberra

This objective will be achieved through the implementation of the goals underpinning the *ACT Planning Strategy*, the *Transport for Canberra* and *Weathering the Change* policies.

In 2013-14 the Directorate will:

- implement the Planning Strategy through a range of actions including:
 - master planning for centres to provide direction for future change and growth including sustainable design outcomes;
 - preparing a strategic planning framework for the city centre in the City Plan;
 - examining community facility planning to establish future policy positions;
 - analysing benchmarks for sustainable urban design outcomes;
 - ensuring Territory Plan land uses reflect the broad structure of the Planning Strategy including a review of the locations of medium and higher density residential zones; and
 - depending on the result of the Gungahlin Strategic Assessment, review the structure plans within the Territory Plan for the remaining development areas of Gungahlin.
- continue the review of commercial zones' development codes applying to group and local centres;
- continue land investigation, planning and design of major infrastructure supporting urban and industrial development adjacent to Fyshwick and in the western broadacre area;
- prepare an implementation strategy for the Molonglo Stage 2 area;
- continue to work with surrounding local and State Governments to develop regional planning for Canberra;
- plan and implement a range of transport initiatives in *Transport for Canberra* including:
 - finalising the Strategic Cycle Network Plan for Canberra and establish areas for design and upgrade;
 - monitoring and evaluating networks and public transport to inform new network planning;
 - providing technical support to the Capital Metro Agency; and
 - identifying park and ride, bike and ride and approaches to support achieving a higher modal split to public transport, cycling and walking.
- continue to participate in National forums to provide analysis and input to transport and infrastructure policy nationally and in the ACT;
- support the work of the Government Architect; and
- improve the sustainability of buildings through the application of building policy and compliance activities.

Strategic Indicator 5: Amend Planning Legislation and Practices to Ensure Delivery of Land Supply, Housing Affordability and Sustainable Transport Options

Strategic Objective 6
Achieve and Maintain Effective Regulatory Systems

This objective will be achieved through continuous review and enhancement of the legislation administered by the Directorate and associated regulations, together with the Territory Plan, to deliver an effective regulatory framework.

The Directorate will:

- identify opportunities for better integration of the National Capital Plan and Territory Plan;
- continue integrated land use and transport planning in Greenfield and Brownfield areas;
- facilitate and manage growth and change within the City through the development assessment framework and management of the leasehold system;
- complete the implementation of first stage priority items for the Territory Plan policy review;
- continue to implement the outcomes of the Minister's Building Quality Forum, including through the review and amendment of the *Building Act 2004*;
- undertake a review of the *Environment Protection Act 1997* and implement recommendations to improve the operation and effectiveness of the legislation;
- complete the review of Part 5 of the *Utilities Act 2000*;
- ensure compliance (by audit) of building certifiers with their responsibilities under the *Planning and Development Act 2007*;
- implement initiatives announced by the Government on affordable housing; and
- ensure compliance with the *Heritage Act 2004* and associated regulations.

Strategic Indicator 6: Continuous review of regulatory policies, procedures and systems and ensuring that environment protection, heritage, nature conservation and construction activities are properly co-ordinated and effective in its application

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1:				
Environment and Sustainable Development	93,633	108,288 ²	76,180	68,992
Output 1.1: Regulation and Services³	33,003	26,882	25,329	22,139

Notes:

1. Total cost includes depreciation and amortisation of \$0.760 million in 2012-13 and \$0.427 million in 2013-14. Additionally, total cost includes impairment expenses of \$1.2 million in 2012-13 estimated outcome.
2. Total cost does not include transfer expenses of \$1.779 million in 2013-14.
3. Own source revenue is retained by ESDD to supplement GPO.

Output Description

Provide regulatory guidance to the Building Industry through:

- audits of the work of construction occupations;
- investigation of complaints against construction occupation professionals; and
- inspection of building, electrical, plumbing, drainage and gas-fitting works.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Planning Delivery	11,257	10,487	10,489	10,294

Output Description

Facilitate and manage growth and change within the ACT through development assessment and leasehold management, with the overarching objective of promoting and facilitating economically productive, sustainable, attractive, safe and well-designed urban and rural environments in the ACT.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.3: Planning Policy¹	21,465	47,589	15,316	14,320

Note:

1. Total cost includes transfer of assets of \$3.079 million and expensing of feasibility studies of \$2.039 million in 2012-13 estimated outcome. Total cost in 2013-14 includes the transfer of assets of \$33.231 million.

Output Description

Provision of high quality professional services in strategic and land planning, sustainable transport planning and planning for land release that encourages high quality urban design.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.4: Heritage	2,047	1,847	1,909	1,721

Output Description

Administration of the heritage provisions of the *Heritage Act 2004* and assistance in the conservation of the ACT's heritage assets to ensure their identification, preservation, protection, maintenance and enhancement where appropriate. ACT Heritage area provides administrative and operational support to the ACT Heritage Council and its projects, and administers the annual funding of the ACT Heritage Grants Program. A key function is also the promotion and education of the community regarding heritage assets of the ACT.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.5: Environment Policy¹	20,317	16,294	17,955	15,433

Note:

1. 2012-13 total cost is supplemented by revenue received from the Commonwealth Government.

Output Description

Provision of policy advice on:

- sustainable use of water including *Think water, act water*;
- energy efficiency measures;
- reductions in waste;
- climate change, including *Weathering the Change*; and
- the natural environment including the implementation of programs responding to natural resource management as part of the Commonwealth's *Caring for our Country* program.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.6: Environment Protection and Water Regulation	5,574	5,189	5,182	5,085

Output Description

Administration of regulatory activities to protect and enhance the natural and built environment.

Environment Protection and Water provides advice and delivers education, compliance and enforcement services to the Government and community.

	Total Cost		EBT Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
EBT Office of the Commissioner for Sustainability and the Environment	1,439	1,306	1,438	1,306

Output Description

Publication of the State of the Environment Report, investigation of complaints by Ministerial direction, or where a Territory agency's actions may have a substantial impact on the environment.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Environment and Sustainable Development			
Output 1.1: Regulation and Services			
a. Percentage of audits/investigations undertaken in respect to:			
– building applications lodged	10%	10%	10%
– new electrical installations	100%	97%	100%
– new commercial gas installations	100%	97%	100%
– new sewerage connections	100%	97%	100%
– new photovoltaic installations ¹	100%	92%	100%
b. Formal written complaints made under the <i>Planning and Development Act 2007</i> and the <i>Construction Occupants (Licensing) Act 2004</i> are acknowledged within 10 working days	90%	92%	90%
c. Level of satisfaction with the Directorate's customer services and products	80%	78%	80%
d. Determine through audit which greenfield residential leases have 'commence and complete' covenants which expired on, or after, 1 July 2011. Leaseholds identified as being in breach will be notified of the breach	100%	100%	100%
e. Assess data and prepare a public report on the use and quality of the water resources of the ACT annually published on the Directorate's website ²	Oct 2012	Apr 2013	n/a

Notes:

- 2012-13 estimated outcome is due to high non-compliance rates and the need for reinspections prior to the completion of an audit/investigation. Rectification work can take time to complete which delays final approvals by inspectors.
- The indicator (e) has been transferred to Output 1.5. The delay in reporting was due to a refinement of the data provided in the report.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.2: Planning Delivery			
a. Development application processing times:			
– average processing time in working days ¹	40	46	40
– median processing time in working days	35	30	35
b. Percentage of development application decisions made within statutory timeframe	75%	74%	75%
c. Percentage of development application appeals resolved by mediation in relation to development proposals	35%	25%	35%
d. Percentage of ACT Civil and Administrative Tribunal (ACAT) decisions which uphold the Directorate's original decision	85%	95%	85%
e. Percentage of Development Services Assurance Program completed ²	90%	Not achieved	n/a
f. Percentage of EIS Scoping documents prepared within statutory timeframes ³	75%	n/a	75%

Notes:

- 2012-13 estimated outcome is primarily the result of the complexity of several large applications received during the year.
- Indicator discontinued as structural changes have meant that the Development Services Assurance Program has undergone revision in the early part of the year and has been incorporated into the Directorate's governance services.
- The statutory timeframe is prescribed under s214 of the *Planning Development Act 2007*, as 30 working days or a further period if approved by the Chief Planning Executive. No EIS scoping documents were required in 2012-13.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.3: Planning Policy			
a. Commence data collection and evaluation processes as outlined in the ACT Planning Strategy ¹	Jun 2013	Jun 2013	n/a
b. Achievement of the key actions for 2012-13 as outlined in the Transport for Canberra Policy ²	Jun 2013	Jun 2013	n/a
c. Provision of greenfields residential land, ready for Estate Development Plan preparation, equivalent to five years demand ³	8,000	9,931	n/a
d. Achievement of the key actions for 2013-14 as outlined in the Transport for Canberra Policy ⁴	n/a	n/a	Jun 2014
e. Implement evaluation process of ACT Planning Strategy and report against actions ⁵	n/a	n/a	Jun 2014

Notes:

- Indicator discontinued and replaced with indicator (e).
- Indicator discontinued and replaced with indicator (d).
- The measure indicates number of dwellings. 2012-13 estimated outcome reflects the need to supply additional land in response to an undersupply of serviced greenfields land since 2006. This indicator has been discontinued.
- New indicator which replaces indicator (b).
- New indicator which replaced indicator (a).

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.4: Heritage			
a. Finalise legislation arising from the review of the <i>Heritage Act 2004</i> ¹	Jun 2013	Not achieved	Oct 2013

Note:

- Legislation is expected to be finalised in October 2013.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.5: Environment Policy¹			
a. Delivery of the National Energy Customer Framework within specified timeframes ²	June 2013	July 2012	n/a
b. Report on the progress against targets set out in the ACT Waste Management Strategy	June 2013	June 2013	June 2014
c. Development of the new <i>Think water, act water</i> for public release ³	June 2013	June 2013	n/a
d. Acceptance by the Commonwealth Government of the <i>Caring for our Country</i> initiative twice annual performance and financial progress reports	2	2	2
e. Finalisation of legislation arising from the review of the <i>Nature Conservation Act 1980</i> ⁴	June 2013	Not achieved	Dec 2013
f. Oversee the actions of <i>Weathering the Change</i> Action Plan 2:			
— publish an annual inventory ⁵	Sept 2012	Oct 2012	Sept 2013
— publish an annual report on emissions targets ⁶	Sept 2012	Jan 2013	Sept 2013
g. Review the draft Nature Conservation Strategy for public consultation ⁷	Jan 2013	Sept 2012	n/a
h. Undertake a review of the Solar Auction Process and publish the results ⁸	n/a	n/a	Dec 2013
i. Publish the review of the Plastic Bag Ban ⁸	n/a	n/a	Dec 2013
j. Assess data and prepare a public report on the use and quality of the water resources of the ACT annually which is to be published on the Directorate's website ⁹	n/a	n/a	Mar 2014

Notes:

1. The Output name has been changed from Policy in the 2012-13 Budget to Environment Policy in the 2013-14 Budget.
2. This indicator has been discontinued as the delivery of National Energy Customer Framework was completed in July 2012.
3. This indicator has been discontinued as it is expected that the public release of the new *Think water act water* will be completed in 2012-13.
4. The introduction of legislation was delayed to incorporate COAG reforms.
5. The delay in publishing was due to the caretaker period in September.
6. The report was published in January 2013.
7. This indicator has been discontinued as the measure has been completed.
8. New indicator.
9. Indicator transferred from Output 1.1.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.6: Environment Protection and Water Regulation			
a. Administer Environment Protection Authorisations as listed in Schedule 1 of the <i>Environment Protection Act 1997</i> in accordance with statutory timeframes that are applied to the assessment, granting and review of the authorisations and Environmental Agreements	100%	100%	100%
b. Administer water resources trading requirements within agreed National Timeframes ¹	100%	100%	n/a
c. Prepare and submit National Environment Protection Measure jurisdictional reports to the National Environment Protection Council within agreed timeframe	Sep 2012	Sep 2012	Sep 2013
d. Assess and prepare a public report on air quality in the ACT annually which is to be published on the Directorate's website	Jun 2013	Jun 2013	Jun 2014
e. Administer water resources trading entitlements within 20 working days using the stop the clock methodology ²	n/a	n/a	100%

Notes:

1. This indicator has been discontinued and replaced with indicator (e).
2. New Indicator.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
EBT: Office of the Commissioner for Sustainability and the Environment			
EBT 1: Office of the Commissioner for Sustainability and the Environment			
a. Report on the uptake of recommendations on the ACT State of the Environment and special reports as part of the annual report	Sep 2012	Sep 2012	Sep 2013
b. Undertake Ministerial initiated investigations in accordance with the Minister's direction	100%	100%	100%
c. Undertake Commissioner initiated investigations in accordance with the Terms of Reference	100%	100%	100%
d. Undertake complaints generated investigations in accordance with the Terms of Reference	100%	100%	100%
e. Report on complaints about the management of the environment by the Territory or a Territory agency as part of the annual report	Sep 2012	Sep 2012	Sep 2013

Changes to Appropriation

Changes to Appropriation – Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Government Payment for Outputs					
2012-13 Budget	74,824	66,675	64,845	62,542	62,542
FMA Section 16B Rollovers from 2011-12					
Tune Up Canberra	600	-	-	-	-
Feed-in Tariff Stage 3	405	-	-	-	-
Sustainability Data Management System	366	-	-	-	-
ACTSmart Programs	301	-	-	-	-
eDevelopment Transition Project	300	-	-	-	-
Transport for Canberra – Strategic Planning Studies	290	-	-	-	-
Master Planning Program – Group Centres, Transport Corridors and Rural Villages	260	-	-	-	-
Enhanced Electronic Service Delivery to Small Business	200	-	-	-	-
Review of the Environment Protection Act and Environment Conservation Legislation	150	-	-	-	-
Molonglo Stage 2 – Suburbs 3 & 4 Environment Impact Statement and Clearances (Feasibility)	118	-	-	-	-
Urban Development Sequence for Affordable Housing (Feasibility)	118	-	-	-	-
Nature Conservation and Resource Management	110	-	-	-	-
Distributed Energy (Co-Generation and Tri-Generation)	100	-	-	-	-
Review of the ACT's Environmental Noise Standards	100	-	-	-	-
Infill Development Infrastructure Studies (Feasibility)	68	-	-	-	-
Heritage Register	60	-	-	-	-
East Lake – Gas Main Relocation near Monaro Highway (Feasibility)	50	-	-	-	-
Commercial and Industrial Land Supply Strategy	44	-	-	-	-
Woden Valley – Stormwater Retardation Basins (Feasibility)	40	-	-	-	-
Plastic Bag Ban – Implementation	35	-	-	-	-
Kenny Planning and Design Framework & Kenny and Throsby Environmental Assessments (Feasibility)	30	-	-	-	-
Threatened Species Conservation	26	-	-	-	-
Tidbinbilla Plan and Management	25	-	-	-	-
Fish Stocking	21	-	-	-	-
Bettongs Translocation Project	16	-	-	-	-
Review – <i>Think water, act water</i>	15	-	-	-	-
ACT Kangaroo Action Plan	6	-	-	-	-
2013-14 Budget Policy Adjustments					
Canberra Urban and Regional Futures	-	250	250	-	-
Support for Construction Services	-	205	210	215	221
Extension of Energy Efficiency Scheme Administration	-	377	613	626	-
Government Architect	-	100	-	-	-
ACT Light Rail Master Plan (Feasibility)	-	400	1,000	-	-
Greenfields Planning for Affordable Housing (Feasibility)	-	200	150	-	-
General Savings	-	(880)	(892)	(903)	(995)
Service Reprofiting	-	(900)	(990)	(1,389)	(2,168)
Cost Recovery	-	(345)	(359)	(373)	(388)

Changes to Appropriation cont.

Changes to Appropriation – Controlled

Government Payment for Outputs	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters		(71)	(73)	(75)	986
Revised Superannuation Parameters	-	766	747	851	632
Revised Superannuation Guarantee Rate	-	46	101	217	347
Transfer – Infrastructure Planning to EDD	(1,146)	(535)	(542)	(549)	(556)
Transfer – Carbon Neutral Government Funding from Various Agencies	1,513	1,902	1,414	1,451	1,490
Transfer – Carbon Neutral Government Funding to Capital Injection	(1,513)	(1,902)	(1,414)	(1,451)	(1,490)
Transfer – City Area Bus Layover Facility from Capital Injection	92	250	-	-	-
Transfer – Gungahlin to City Transit Corridor from Capital Injection	504	-	-	-	-
Transfer – ACT Strategic Cycle Network Plan from Capital Injection	35	60	-	-	-
Revised Funding Profile – East Lake – Planning and Design Framework Implementation (Feasibility)	(100)	100	-	-	-
Revised Funding Profile – Continuation of Urban Infill Program (Feasibility)	(150)	150	-	-	-
Revised Funding Profile – Infill Development Infrastructure Studies (Feasibility)	(877)	877	-	-	-
Revised Funding Profile – Urban Development Sequence for Affordable Housing (Feasibility)	(700)	700	-	-	-
Revised Funding Profile – Kenny Planning and Design Framework & Kenny and Throsby Environmental Assessments (Feasibility)	(120)	120	-	-	-
Revised Funding Profile – East Lake Sustainable Urban Renewal	(100)	100	-	-	-
Savings – Continuation of Urban Infill Program (Feasibility)	(166)	-	-	-	-
Savings – Molonglo Stage 2 – Suburbs 3 & 4 Environmental Impact Statement and Clearances (Feasibility)	(500)	-	-	-	-
Carbon Neutral Government Funding – ESDD Contribution	-	(7)	-	-	-
Commonwealth Grants – Water for the Future NP	632	-	-	-	(70)
Commonwealth Grants – Implementing Water Reform in the Murray-Darling Basin NP	98	221	327	327	327
Commonwealth Grants – Implementation of the National Insurance Affordability NP	-	133	416	-	-
2013-14 Budget	76,180	68,992	65,803	61,489	60,878

Changes to Appropriation cont.

Changes to Appropriation – Territorial

Payment for Expenses on Behalf of Territory	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	1,767	1,803	1,839	1,883	1,883
FMA Section 16B Rollovers from 2011-12					
Heritage Grants	243	-	-	-	-
Office of the Commissioner for Sustainability and the Environment (Operations)	150	-	-	-	-
Environment Grants	63	-	-	-	-
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(3)	(3)	(3)	35
2013-14 Budget	2,223	1,800	1,836	1,880	1,918

Changes to Appropriation – Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	21,052	1,845	507	520	520
FMA Section 16B Rollovers from 2011-12					
Partial Reconstruction of Gudgenby Homestead and Acquisition of Historic Collections	46	-	-	-	-
2013-14 Budget Policy Adjustments					
Upgrade to Critical Document Management System	-	500	-	-	-
Enhancement of eDevelopment Interface	-	900	400	-	-
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	6
Transfer – Infrastructure Planning to EDD	(263)	(270)	(277)	(283)	(283)
Transfer – Carbon Neutral Government Funding from Government Payment for Outputs	1,513	1,902	1,414	1,451	1,490
Transfer – City Area Bus Layover Facility to Government Payment for Outputs	(92)	(250)	-	-	-
Transfer – Gungahlin to City Transit Corridor to Government Payment for Outputs	(504)	-	-	-	-
Transfer – ACT Strategic Cycle Network Plan to Government Payment for Outputs	(35)	(60)	-	-	-
Revised Funding Profile – Carbon Neutral Government	(2,235)	2,235	-	-	-
Revised Funding Profile – Inner North Stormwater Reticulation Network	(1,500)	1,500	-	-	-
Revised Funding Profile – North Weston/Molonglo Stormwater Harvesting Scheme	(200)	200	-	-	-
Revised Funding Profile – Gungahlin – The Valley Ponds and Stormwater Harvesting Scheme	(1,500)	1,500	-	-	-
Revised Funding Profile – City Area Bus Layover Facility (Design)	(250)	250	-	-	-

Changes to Appropriation cont.

Changes to Appropriation – Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revised Funding Profile – Gungahlin to City Transit Corridor	(83)	83	-	-	-
Revised Funding Profile – ACT Strategic Cycle Network Plan (Feasibility)	(60)	60	-	-	-
Revised Funding Profile – Transport for Canberra – Park and Bike and Ride Facilities – ESDD Planning	(60)	60	-	-	-
2013-14 Budget	15,829	10,455	2,044	1,688	1,733

2013-14 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
New Capital Works						
<u>Sustainable Planning</u>						
ACT Light Rail Master Plan (Feasibility)	1,400	-	400	1,000		Dec 2014
Greenfields Planning for Affordable Housing (Feasibility)	350		200	150		Jun 2015
Total New Capital Works	1,750	-	600	1,150	-	
Capital Upgrades						
Heritage	135	-	135			
Total Capital Upgrades	135	-	135			
Total New Works	1,885	-	735	1,150	-	
Works in Progress						
<u>Sustainable Planning</u>						
East Lake — Planning and Design Framework Implementation (Feasibility)	250	150	100	-	-	Jun 2014
Molonglo Valley — Finalisation of Stage 2 and Commencement of Stage 3 Planning (Feasibility)	1,570	570	1,000	-	-	Jun 2014
Continuation of Urban Infill Program (Feasibility)	764	114	650	-	-	Jun 2014
Infill Development Infrastructure Studies (Feasibility)	1,500	623	877	-	-	Nov 2013
Urban Development Sequence for Affordable Housing (Feasibility)	1,400	700	700	-	-	Dec 2013
Kenny Planning and Design Framework and Kenny and Throsby Environmental Assessments	900	780	120	-	-	Dec 2013
East Lake Sustainable Urban Renewal	1,720	1,620	100	-	-	Jun 2014
<u>Sustainability</u>						
Inner North Stormwater Reticulation Network	7,500	5,000	2,500	-	-	Nov 2013
North Weston/Molonglo Stormwater Harvesting Scheme	1,000	800	200	-	-	Nov 2013
Gungahlin — The Valley Ponds and Stormwater Harvesting Scheme	6,500	5,000	1,500	-	-	Nov 2013
Carbon Neutral Government	5,000	2,765	2,235	-	-	Jun 2014
<u>Transport Planning</u>						
Transport for Canberra — City Area Bus Layover Facility (Design) — ESDD Planning	500	250	250	-	-	Dec 2013
Gungahlin to City Transit Corridor (formerly Northbourne Avenue Transitway)	2,500	2,067	433	-	-	Dec 2013
ACT Strategic Cycle Network Plan	200	140	60	-	-	Aug 2013
Transport for Canberra — Park and Ride Facilities — ESDD Planning	300	240	60	-	-	Oct 2013
Total Works in Progress	31,604	20,819	10,785			
Total Capital Works Program	33,489	20,819	11,520	1,150		

Environment and Sustainable Development Directorate Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
74,824	Government Payment for Outputs	76,180	68,992	-9	65,803	61,489	60,878
6,007	User Charges — Non ACT Government	5,722	3,565	-38	3,679	3,798	3,717
489	User Charges — ACT Government	489	507	4	528	549	549
38	Interest	38	37	-3	37	38	38
802	Other Revenue	1,397	824	-41	855	889	889
1,498	Resources Received Free of Charge	2,000	2,013	1	2,025	2,038	2,052
83,658	Total Revenue	85,826	75,938	-12	72,927	68,801	68,123
83,658	Total Income	85,826	75,938	-12	72,927	68,801	68,123
Expenses							
36,904	Employee Expenses	39,913	36,857	-8	35,257	34,305	34,003
6,003	Superannuation Expenses	6,577	6,449	-2	6,328	6,268	6,194
34,061	Supplies and Services	33,057	28,494	-14	25,927	22,259	21,991
1,441	Depreciation and Amortisation	760	427	-44	450	730	730
61	Borrowing Costs	96	98	2	101	103	106
1,972	Grants and Purchased Services	3,502	950	-73	598	622	363
4,131	Other Expenses	9,758	35,013	259	1,880	2,115	2,439
2,385	Transfer Expenses	0	1,779	#	3,310	3,341	3,245
86,958	Total Ordinary Expenses	93,663	110,067	18	73,851	69,743	69,071
-3,300	Operating Result	-7,837	-34,129	-335	-924	-942	-948
-3,300	Total Comprehensive Income	-7,837	-34,129	-335	-924	-942	-948

Environment and Sustainable Development Directorate Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
6,824	Cash and Cash Equivalents	5,052	5,258	4	5,464	5,939	6,414
4,522	Receivables	6,713	8,627	29	10,051	11,512	13,012
776	Other Current Assets	27	45	67	63	81	99
12,122	Total Current Assets	11,792	13,930	18	15,578	17,532	19,525
Non Current Assets							
4,621	Receivables	2,298	4,533	97	4,533	4,533	4,533
33,394	Property, Plant and Equipment	3,078	2,984	-3	2,969	2,994	3,019
1,442	Intangibles	1,513	1,380	-9	1,648	2,396	1,844
16,812	Capital Works in Progress	29,284	2,146	-93	2,046	746	746
56,269	Total Non Current Assets	36,173	11,043	-69	11,196	10,669	10,142
68,391	TOTAL ASSETS	47,965	24,973	-48	26,774	28,201	29,667
Current Liabilities							
3,942	Payables	2,930	3,028	3	3,126	3,224	3,322
839	Finance Leases	812	846	4	880	914	948
18,056	Employee Benefits	14,251	14,813	4	15,375	15,938	16,501
2,066	Other Liabilities	885	872	-1	858	844	830
24,903	Total Current Liabilities	18,878	19,559	4	20,239	20,920	21,601
Non Current Liabilities							
600	Finance Leases	630	596	-5	562	528	494
936	Employee Benefits	1,083	1,118	3	1,153	1,187	1,221
86	Other	88	88	-	88	88	88
1,622	Total Non Current Liabilities	1,801	1,802	..	1,803	1,803	1,803
26,525	TOTAL LIABILITIES	20,679	21,361	3	22,042	22,723	23,404
41,866	NET ASSETS	27,286	3,612	-87	4,732	5,478	6,263
REPRESENTED BY FUNDS EMPLOYED							
41,866	Accumulated Funds	27,286	3,612	-87	4,732	5,478	6,263
41,866	TOTAL FUNDS EMPLOYED	27,286	3,612	-87	4,732	5,478	6,263

Environment and Sustainable Development Directorate
Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
24,114	Opening Accumulated Funds	19,294	27,286	41	3,612	4,732	5,478
24,114	Balance at the Start of the Reporting Period	19,294	27,286	41	3,612	4,732	5,478
Comprehensive Income							
-3,300	Operating Result for the Period	-7,837	-34,129	-335	-924	-942	-948
-3,300	Total Comprehensive Income	-7,837	-34,129	-335	-924	-942	-948
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
21,052	Capital Injections	15,829	10,455	-34	2,044	1,688	1,733
21,052	Total Transactions Involving Owners Affecting Accumulated Funds	15,829	10,455	-34	2,044	1,688	1,733
Closing Equity							
41,866	Closing Accumulated Funds	27,286	3,612	-87	4,732	5,478	6,263
41,866	Balance at the End of the Reporting Period	27,286	3,612	-87	4,732	5,478	6,263

Environment and Sustainable Development Directorate Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
74,824	Cash from Government for Outputs	76,180	68,992	-9	65,803	61,489	60,878
6,198	User Charges	4,159	4,453	7	4,588	4,728	4,647
38	Interest Received	38	37	-3	37	38	38
2,583	Other Receipts	3,680	2,792	-24	2,835	2,882	2,896
83,643	Operating Receipts	84,057	76,274	-9	73,263	69,137	68,459
	Payments						
36,323	Related to Employees	39,399	36,320	-8	34,720	33,768	33,466
5,908	Related to Superannuation	6,482	6,355	-2	6,234	6,174	6,100
33,014	Related to Supplies and Services	32,046	27,392	-15	24,822	21,147	20,873
61	Borrowing Costs	96	98	2	101	103	106
1,812	Grants and Purchased Services	3,342	975	-71	623	647	388
3,937	Other	4,521	3,149	-30	3,247	3,482	3,806
2,385	Territory Receipts to Government	0	1,779	#	3,310	3,341	3,245
83,440	Operating Payments	85,886	76,068	-11	73,057	68,662	67,984
203	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-1,829	206	111	206	475	475
CASH FLOWS FROM INVESTING ACTIVITIES							
	Payments						
16,052	Purchase of Property, Plant and Equipment and Capital Works	11,551	6,318	-45	630	237	243
5,000	Issue of Loan	4,278	4,137	-3	1,414	1,451	1,490
21,052	Investing Payments	15,829	10,455	-34	2,044	1,688	1,733
-21,052	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-15,829	-10,455	34	-2,044	-1,688	-1,733
CASH FLOWS FROM FINANCING ACTIVITIES							
	Receipts						
21,052	Capital Injections from Government	15,829	10,455	-34	2,044	1,688	1,733
21,052	Financing Receipts	15,829	10,455	-34	2,044	1,688	1,733
21,052	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	15,829	10,455	-34	2,044	1,688	1,733
203	NET INCREASE /(DECREASE) IN CASH HELD	-1,829	206	111	206	475	475
6,621	CASH AT THE BEGINNING OF REPORTING PERIOD	6,881	5,052	-27	5,258	5,464	5,939
6,824	CASH AT THE END OF REPORTING PERIOD	5,052	5,258	4	5,464	5,939	6,414

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the increase of \$1.356 million in the 2012-13 estimated outcome from the original budget is mainly due to the rollover of funding for initiatives to 2012-13 (\$3.854 million), new Commonwealth funded projects (\$0.730 million) and the transfer to GPO for transport initiatives (\$0.631 million), partially offset by the rollover of funding for initiatives from 2012-13 to 2013-14 (\$2.047 million), transfer of the infrastructure planning functions to EDD (\$1.146 million) and savings on feasibility studies (\$0.666 million); and
 - the decrease of \$7.188 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to savings initiatives and the completion of programs such as the Commonwealth funded *Caring for our Country* and land release infrastructure studies, partially offset by new initiatives (\$1.532 million).
- user charges – non ACT Government: the decrease of \$2.157 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to a decrease in the collection of extension of time to build fees.
- other revenue:
 - the increase of \$0.595 million in the 2012-13 estimated outcome from the original budget is due to the Directorate accessing funds to assist with redundancy payments; and
 - the decrease of \$0.573 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the one-off receipt of revenue in 2012-13 to assist with redundancy payments.
- resources received free of charge: the increase of \$0.502 million in the 2012-13 estimated outcome from the original budget is mainly due to the re-alignment of budgeted costs to actual costs.
- employee expenses:
 - the increase of \$3.009 million in the 2012-13 estimated outcome from the original budget is mainly due to the staff required to complete land release feasibility studies (\$1.2 million) and transitional costs associated with achieving savings initiatives (\$1.9 million); and
 - the decrease of \$3.056 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to savings initiatives and the completion of programs including *Caring for our Country* and land release infrastructure.
- superannuation expenses: the increase of \$0.574 million in the 2012-13 estimated outcome from the original budget is mainly due to a change in the superannuation profile of staffing in the Directorate.

- supplies and services:
 - the decrease of \$1.004 million in the 2012-13 estimated outcome from the original budget is mainly due to the rollover of funding to 2013-14 (\$2.047 million), the re-classification of expenses to better align with actual costs (\$2.433 million) and the savings on feasibility studies (\$0.666 million), partially offset by the rollover of funding for initiatives to 2012-13 (\$2.953 million), new Commonwealth funding (\$0.730 million) and the transfer of transport initiatives (\$0.631 million); and
 - the decrease of \$4.563 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the one-off expenditure in 2012-13 for programs deferred from 2011-12 (\$2.953 million), the completion of a number of initiatives mostly associated with land release infrastructure (\$2.5 million), savings initiatives and reduced access to funding from own source revenue (\$1.281 million), partially offset by the rollover of funding from 2012-13 to 2013-14 (\$2.047 million).
- depreciation and amortisation: the decrease of \$0.681 million in the 2012-13 estimated outcome from the original budget is due to the delayed capitalisation of assets.
- grants and purchased services:
 - the increase of \$1.530 million in the 2012-13 estimated outcome from the original budget is mainly due to the reclassification of expenses to better align with actual costs (\$0.930 million) and the rollover of funding for initiatives to 2012-13 (\$0.6 million); and
 - the decrease of \$2.552 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the cessation of *Caring for our Country* funding from the Commonwealth (\$1.359 million) and the one-off expenditure in 2012-13 for deferred programs (\$1.252 million).
- other expenses:
 - the increase of \$5.627 million in the 2012-13 estimated outcome from the original budget is mainly due to the completion of feasibility studies (\$2.413 million), an increase in assets transferred to Government agencies (\$1.332 million), and the impairment of receivables (\$1.2 million); and
 - the increase of \$25.255 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of stormwater projects to TAMS (\$32.7 million), partially offset by the one-off expenditure relating to completion of feasibility studies, transfers and impairment in 2012-13 (\$6.162 million) and savings associated with the ACTSmart program (\$1.165 million).
- transfer expenses:
 - the decrease of \$2.385 million in the 2012-13 estimated outcome from the original budget is mainly due to a decrease in extension of time to build revenue being returned to the Territory; and
 - the increase of \$1.779 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to an increase in revenue being returned to the Territory.

Balance Sheet

- cash and cash equivalents: the decrease of \$1.772 million in the 2012-13 estimated outcome from the original budget mainly relates to the payment of employee benefits for staff savings yet to be fully realised.
- current receivables: the increase of \$2.191 million in the 2012-13 estimated outcome from the original budget and the increase of \$1.914 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the take-up of the Carbon Neutral Government loan facility by Government agencies.
- other current assets: the decrease of \$0.749 million in the 2012-13 estimated outcome from the original budget is due to the flow-on effects of the 2011-12 audited financial results.
- non current receivables:
 - the decrease of \$2.323 million in the 2012-13 estimated outcome from the original budget is mainly due to the flow-on effects of the 2011-12 audited financial result; and
 - the increase of \$2.235 million in the 2013-14 Budget from the 2012-13 estimated outcome mainly relates to the take-up by Government agencies of the Carbon Neutral Government loan facility.
- property plant and equipment: the decrease of \$30.316 million in the 2012-13 estimated outcome from the original budget is due to delays in the completion and capitalisation of stormwater projects.
- capital works in progress:
 - the increase of \$12.472 million in the 2012-13 estimated outcome from the original budget is due to the delays in the completion and capitalisation of the stormwater projects, partially offset by the expensing of completed feasibility studies and rollover of funding to 2013-14; and
 - the decrease of \$27.138 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of stormwater projects to TAMS upon completion.
- payables: the decrease of \$1.012 million in the 2012-13 estimated outcome from the original budget relates to the flow-on effects of the 2011-12 audited financial results.
- employee benefits:
 - the decrease of \$3.805 million in the 2012-13 estimated outcome from the original budget is due to the flow-on effects of the 2011-12 audited financial results; and
 - the increase of \$0.562 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the impact of changes to the calculation of long service leave liability.
- other liabilities: the decrease of \$1.181 million in the 2012-13 estimated outcome from the original budget is due to the flow-on effects of the 2011-12 audited financial results.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow

Variations in the statement are explained in the notes above.

**Environment and Sustainable Development Directorate
Statement of Income and Expenses on Behalf of the Territory**

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
1,767	Payment for Expenses on behalf of Territory	2,223	1,800	-19	1,836	1,880	1,918
68,844	Taxes, Fees and Fines	65,122	65,610	1	68,579	70,626	71,675
43	Interest	43	43	-	43	45	45
3,719	Land Revenue	4,500	3,812	-15	3,812	3,964	4,103
74,373	Total Revenue	71,888	71,265	-1	74,270	76,515	77,741
74,373	Total Income	71,888	71,265	-1	74,270	76,515	77,741
Expenses							
661	Employee Expenses	658	671	2	679	687	695
98	Superannuation Expenses	98	96	-2	98	99	101
527	Supplies and Services	677	537	-21	551	586	601
4	Depreciation and Amortisation	4	0	-100	0	0	0
2	Borrowing Costs	2	2	-	2	2	2
479	Grants and Purchased Services	785	494	-37	506	506	519
72,606	Transfer Expenses	69,665	69,465	..	72,434	74,635	75,823
74,377	Total Ordinary Expenses	71,889	71,265	-1	74,270	76,515	77,741
-4	Operating Result	-1	0	100	0	0	0
-4	Total Comprehensive Income	-1	0	100	0	0	0

**Environment and Sustainable Development Directorate
Statement of Assets and Liabilities on Behalf of the Territory**

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
	Current Assets						
619	Cash and Cash Equivalents	1,130	1,097	-3	1,064	1,031	998
8,628	Receivables	8,212	8,487	3	8,762	9,037	9,312
9,247	Total Current Assets	9,342	9,584	3	9,826	10,068	10,310
	Non Current Assets						
3,178	Receivables	3,029	3,135	3	3,241	3,347	3,453
46,256	Property, Plant and Equipment	78,162	78,162	-	78,162	78,162	78,162
49,434	Total Non Current Assets	81,191	81,297	..	81,403	81,509	81,615
58,681	TOTAL ASSETS	90,533	90,881	..	91,229	91,577	91,925
	Current Liabilities						
8,284	Payables	8,546	8,773	3	9,000	9,227	9,454
24	Finance Leases	9	9	-	9	9	9
111	Employee Benefits	269	274	2	279	284	289
534	Other Liabilities	608	613	1	618	623	628
8,953	Total Current Liabilities	9,432	9,669	3	9,906	10,143	10,380
	Non Current Liabilities						
3,419	Payables	3,033	3,144	4	3,255	3,366	3,477
0	Finance Leases	27	27	-	27	27	27
8	Employee Benefits	5	5	-	5	5	5
3,427	Total Non Current Liabilities	3,065	3,176	4	3,287	3,398	3,509
12,380	TOTAL LIABILITIES	12,497	12,845	3	13,193	13,541	13,889
46,301	NET ASSETS	78,036	78,036	-	78,036	78,036	78,036
	REPRESENTED BY FUNDS EMPLOYED						
32,128	Accumulated Funds	31,970	31,970	-	31,970	31,970	31,970
14,173	Reserves	46,066	46,066	-	46,066	46,066	46,066
46,301	TOTAL FUNDS EMPLOYED	78,036	78,036	-	78,036	78,036	78,036

Environment and Sustainable Development Directorate
Statement of Changes in Equity on Behalf of the Territory

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
32,132	Opening Accumulated Funds	31,971	31,970	..	31,970	31,970	31,970
14,173	Opening Asset Revaluation Reserve	46,066	46,066	-	46,066	46,066	46,066
46,305	Balance at the Start of the Reporting Period	78,037	78,036	..	78,036	78,036	78,036
Comprehensive Income							
-4	Operating Result for the Period	-1	0	100	0	0	0
-4	Total Comprehensive Income	-1	0	100	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Closing Equity							
32,128	Closing Accumulated Funds	31,970	31,970	-	31,970	31,970	31,970
14,173	Closing Asset Revaluation Reserve	46,066	46,066	-	46,066	46,066	46,066
46,301	Balance at the End of the Reporting Period	78,036	78,036	-	78,036	78,036	78,036

**Environment and Sustainable Development Directorate
Statement of Cash Flows on Behalf of the Territory**

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
1,767	Cash from Government for EBT	2,223	1,800	-19	1,836	1,880	1,918
68,844	Taxes, Fees and Fines	65,122	65,610	1	68,579	70,626	71,675
43	Interest Received	43	43	-	43	45	45
3,892	Other Receipts	4,673	3,984	-15	3,984	4,136	4,275
74,546	Operating Receipts	72,061	71,437	-1	74,442	76,687	77,913
	Payments						
661	Related to Employees	661	671	2	679	687	695
98	Related to Superannuation	98	96	-2	98	99	101
527	Related to Supplies and Services	879	737	-16	751	786	801
2	Borrowing Costs	2	2	-	2	2	2
479	Grants and Purchased Services	785	494	-37	506	506	519
5	Other	5	5	-	5	5	5
72,806	Territory Receipts to Government	69,665	69,465	..	72,434	74,635	75,823
74,578	Operating Payments	72,095	71,470	-1	74,475	76,720	77,946
-32	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-34	-33	3	-33	-33	-33
-32	NET INCREASE /(DECREASE) IN CASH HELD	-34	-33	3	-33	-33	-33
651	CASH AT THE BEGINNING OF REPORTING PERIOD	1,164	1,130	-3	1,097	1,064	1,031
619	CASH AT THE END OF REPORTING PERIOD	1,130	1,097	-3	1,064	1,031	998

Notes to the Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- taxes, fees and fines: the decrease of \$3.722 million in the 2012-13 estimated outcome from the original budget is mainly due to lower than expected receipts from the Lease Variation Charge.
- land revenue: the increase of \$0.781 million in the 2012-13 estimated outcome from the original budget and the decrease of \$0.688 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the receipt of one-off land rent payouts in 2012-13.
- transfer expenses: the decrease of \$2.941 million in the 2012-13 estimated outcome from the original budget is mainly due to lower than expected Lease Variation Charge revenue.

Statement of Assets and Liabilities on Behalf of the Territory

- cash and cash equivalents: the increase of \$0.511 million in the 2012-13 estimated outcome from the original budget is due to the flow-on effects of the 2011-12 audited financial results.
- property plant and equipment: the increase of \$31.906 million in the 2012-13 estimated outcome from the original budget is mainly due to the revaluation of land as at 30 June 2012.
- reserves: the increase of \$31.893 million in the 2012-13 estimated outcome from the original budget is mainly due to the revaluation of land as at 30 June 2012.

Statement of Changes in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

CAPITAL METRO AGENCY

Purpose

The principal objective of the Capital Metro Agency (CMA) is to deliver the first stage (Gungahlin to the City) of a light rail network in the Territory. This service will contribute to the achievement of the Government's *Transport for Canberra* policy objectives through the provision of scheduled route services, initially between the City and Gungahlin.

2013-14 Priorities

Strategic and operational priorities to be pursued in 2013-14 include:

- establishing the Capital Metro Agency, including engaging a Chair of the Project Board and a Project Director, and recruiting a skilled workforce;
- progressive refinement of the business case for the first stage of a light rail network;
- identifying potential financial and funding models for the delivery and operation of a light rail service; and
- working across Government for the appropriate integration of light rail with the Territory's existing transport system including walking, cycling, public transport and private motor vehicle networks.

The Government has provided funding for the expected operational costs for the Capital Metro Agency over the forward estimates along with an initial capital allocation for 2013-14. The Government will consider the size and timing of future funding needs for the light rail project in future budgets.

Business and Corporate Strategies

The business and corporate strategies of CMA provide the framework within which activity can be focussed on the delivery of key priorities. These priorities include delivering, within agreed timeframes, preliminary design studies, preparatory works and a delivery strategy to progress Light Rail between the City and Gungahlin.

A key strategy for CMA is to establish and mobilise a skilled, committed and enthusiastic team drawn from within the ACT Public Service and the private sector. To support the team, CMA will undertake strategic engagement of key advisors, particularly for those aspects of the project that are new to the Territory, for example the investigation of innovative finance and delivery arrangements for major transport infrastructure.

CMA will adopt and promote best practice project management and probity principles in its dealings, with overarching probity advice provided by the ACT Government Solicitor. Specialist probity advice will also be sought, where prudent to do so, for particular elements or stages of the project from time to time.

Estimated Employment Level

2012-13 Actual Outcome	2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
n/a	Staffing (FTE)	n/a	20 ¹

Note:

1. The 2013-14 Budget figure includes 20 new FTE positions funded in the 2013-14 Budget.

Strategic Objectives and Indicators

Strategic Objective 1

Supporting Government decision making for investment in light rail and its integration with the broader public, active and private transport systems in the Territory

Preliminary studies and investigations into the design, procurement and delivery of a light rail service from the City to Gungahlin will play a large part in the future development of an integrated public transport system. This is important to achieving the Government's *Transport for Canberra* and sustainability policy objectives.

Strategic Indicator 1: Timely Provision of Reports on Studies in Accordance with an Agreed Work Program and Agreed Reporting Requirements

CMA will present to the Government a proposed workplan setting out the nature, number and timing of studies and research activity relating to preliminary design, a delivery strategy and preparatory works. Performance against the agreed work program will indicate progress against this indicator.

Output Class

	Total Cost		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output Class 1:				
Light Rail Network Stage 1	n/a	3,000	n/a	3,000
Output 1.1: Light Rail Network Stage 1	n/a	3,000	n/a	3,000

Output Description

Planning, procurement and delivery of a light rail service between the City and Gungahlin.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1: Light Rail Network Stage 1			
Output 1.1: Light Rail Network Stage 1			
a. Recruitment activity commenced for an external Chair of the Project Board	n/a	n/a	1
b. Recruitment activity commenced for a Project Director	n/a	n/a	1
c. Revised Business Case developed for provision to Infrastructure Australia	n/a	n/a	1
d. Completion of Network Integration Study	n/a	n/a	1

Changes to Appropriation

Changes to Appropriation — Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	0	0	0	0	0
2013-14 Budget Policy Adjustments					
Capital Metro Agency Operating Costs	-	3,000	3,042	3,084	3,127
2013-14 Budget	0	3,000	3,042	3,084	3,127

Changes to Appropriation — Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	0	0	0	0	0
2013-14 Budget Policy Adjustments					
Capital Metro (Design)	-	5,000	-	-	-
2013-14 Budget	0	5,000	0	0	0

2013-14 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
New Capital Works						
Capital Metro (Design)	5,000	-	5,000	-	-	Jun 2014
Total New Works	5,000	-	5,000	-	-	
Total Capital Works Program	5,000	-	5,000	-	-	

Capital Metro Agency Operating Statement

2012-13 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income						
Revenue						
0 Government Payment for Outputs	0	3,000	#	3,042	3,084	3,127
0 Total Revenue	0	3,000	#	3,042	3,084	3,127
0 Total Income	0	3,000	#	3,042	3,084	3,127
Expenses						
0 Employee Expenses	0	2,109	#	2,448	2,479	2,512
0 Superannuation Expenses	0	190	#	227	242	257
0 Supplies and Services	0	701	#	367	363	358
0 Total Ordinary Expenses	0	3,000	#	3,042	3,084	3,127
0 Operating Result	0	0	-	0	0	0
0 Total Comprehensive Income	0	0	-	0	0	0

Capital Metro Agency Balance Sheet

Budget as at 30/6/13 \$'000	Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets						
Non Current Assets						
0 Capital Works in Progress	0	5,000	#	5,000	5,000	5,000
0 Total Non Current Assets	0	5,000	#	5,000	5,000	5,000
0 TOTAL ASSETS	0	5,000	#	5,000	5,000	5,000
0 NET ASSETS	0	5,000	#	5,000	5,000	5,000
REPRESENTED BY FUNDS EMPLOYED						
0 Accumulated Funds	0	5,000	#	5,000	5,000	5,000
0 TOTAL FUNDS EMPLOYED	0	5,000	#	5,000	5,000	5,000

Capital Metro Agency Statement of Changes in Equity

Budget as at 30/6/13 \$'000	Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity						
0 Opening Accumulated Funds	0	0	-	5,000	5,000	5,000
0 Balance at the Start of the Reporting Period	0	0	-	5,000	5,000	5,000
Comprehensive Income						
0 Operating Result for the Period	0	0	-	0	0	0
0 Total Comprehensive Income	0	0	-	0	0	0
0 Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds						
0 Capital Injections	0	5,000	#	0	0	0
0 Total Transactions Involving Owners Affecting Accumulated Funds	0	5,000	#	0	0	0
Closing Equity						
0 Closing Accumulated Funds	0	5,000	#	5,000	5,000	5,000
0 Balance at the End of the Reporting Period	0	5,000	#	5,000	5,000	5,000

Capital Metro Agency Cash Flow Statement

2012-13 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
0 Cash from Government for Outputs	0	3,000	#	3,042	3,084	3,127
0 Operating Receipts	0	3,000	#	3,042	3,084	3,127
Payments						
0 Related to Employees	0	2,109	#	2,448	2,479	2,512
0 Related to Superannuation	0	190	#	227	242	257
0 Related to Supplies and Services	0	701	#	367	363	358
0 Operating Payments	0	3,000	#	3,042	3,084	3,127
0 NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	0	0	-	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
0 Purchase of Property, Plant and Equipment and Capital Works	0	5,000	#	0	0	0
0 Investing Payments	0	5,000	#	0	0	0
0 NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	0	-5,000	#	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
0 Capital Injections from Government	0	5,000	#	0	0	0
0 Financing Receipts	0	5,000	#	0	0	0
0 NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	0	5,000	#	0	0	0
0 CASH AT THE BEGINNING OF REPORTING PERIOD	0	0	-	0	0	0
0 CASH AT THE END OF REPORTING PERIOD	0	0	-	0	0	0

Notes to the Budget Statements

As there were no estimates contained in the 2012-13 Budget there are no variances disclosed in the notes to the Budget Statements.

EDUCATION AND TRAINING DIRECTORATE

Purpose

The Education and Training Directorate (the Directorate) works in partnership with parents and the community to ensure that all young people in the ACT learn, thrive and are equipped with the skills to lead fulfilling, productive and responsible lives. The Directorate works closely with other government agencies, education and training providers, business and industry to position the ACT as Australia's learning capital.

Services of the Directorate include the provision of public school education and early intervention education programs, regulation of education and care services, registration of non government schools and home education, and the planning and coordination of vocational education and training. High achievement for all students through connected and inclusive learning across all sectors of the education system is achieved through focussing on quality learning, inspirational teaching and leadership, high expectations and high performance, and improvement and innovation in business systems.

2013-14 Priorities

Strategic and operational initiatives to be pursued in 2013-14 include:

- providing quality early childhood education and care consistent with national and local legislation and frameworks;
- further developing school networks to foster collaboration between schools and sectors with a focus on identifying and sharing best practice;
- recruiting, developing and retaining quality teachers in our classrooms;
- implementing the Australian Curriculum;
- raising standards in literacy and numeracy in all schools;
- further developing provision of vocational education and training to better align with student, school and employer requirements;
- ensuring each school has a plan for year on year improvement, with annual plans and reports in alignment with the School Improvement Framework;
- strengthening principal responsibility, delegations and accountabilities, including for the use of resources, in improving student outcomes;
- providing safe, supportive and engaging schools consistent with the National Safe Schools Framework;
- implementing the Disability Standards for Education to provide reasonable adjustments for students with a disability to access the curriculum;
- closing the learning achievement gap between Aboriginal and Torres Strait Islander students and other students;
- encouraging excellence and meeting the needs of high performing students;
- strengthening and supporting engagement with parents and the community; and

- increasing qualifications and skill levels in the ACT through reforming the vocational education and training system to enhance productivity.

In response to the Review of Funding for Schooling (the Gonski Review), the Commonwealth Government has proposed large scale reform of school education and funding under a broad National Education Reform Agreement framework. ACT Government funding changes have been included in the 2013-14 Budget in anticipation of the new framework.

Business and Corporate Strategies

To achieve its objectives, priorities, efficiency measures and manage business and financial issues, the Directorate will:

- operate as a customer service oriented entity subject to the requirements of government policy and legislation;
- adopt high standard operating practices to safeguard the environment and the health and safety of staff;
- improve our business systems;
- provide a productive and satisfying working environment for staff, and a commitment to high standards of human resource management based on the principles of equal employment opportunity, respect, equity and diversity; and
- work collaboratively with stakeholders in the planning and implementation of Council of Australian Government (COAG) initiatives.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
4,928 ¹	Staffing (FTE)	4,698	4,765 ²	4,666 ³

Notes:

1. Reflects full time equivalent staff as at pay 26 of 2011-12 financial year.
2. The increase in the 2012-13 estimated outcome from the original budget is mainly due to increased enrolments and transfer of staff from Community Services Directorate.
3. The decrease of 99 FTE in 2013-14 from the 2012-13 estimated outcome is mainly due to the impact of prior year savings, partially offset by new initiatives.

Strategic Objectives and Indicators

The strategic objectives of the Directorate are:

- quality learning;
- inspirational teaching and leadership; and
- high expectations, high performance.

Strategic Objective 1 Quality Learning

The Government has the objective of ensuring students succeed through quality learning that engages them and supports the development of capabilities for life.

Strategic Indicator 1.1: Mean achievement score of all year 5 public school students in reading in the National Assessment Program – Literacy and Numeracy

2009 Actual	2010 Actual	2011 Actual	2012 Target	2012 Actual	2013 Target
505	502	513	507	512	516

Source: ACT Education and Training Directorate, unpublished data.

Strategic Indicator 1.2: Mean achievement score of all year 5 public school students in numeracy in the National Assessment Program – Literacy and Numeracy

2009 Actual	2010 Actual	2011 Actual	2012 Target	2012 Actual	2013 Target
492	494	499 ¹	490	499	503

Source: ACT Education and Training Directorate, unpublished data.

Note:

1. A rounding error resulted in the number being published as 500 in the 2011-12 Statement of Performance. The correct figure is 499.

Strategic Indicator 1.3: Mean achievement score of all year 9 public school students in reading in the National Assessment Program – Literacy and Numeracy

2009 Actual	2010 Actual	2011 Actual	2012 Target	2012 Actual	2013 Target
587	582	585	598	586	598

Source: ACT Education and Training Directorate, unpublished data.

Strategic Indicator 1.4: Mean achievement score of all year 9 public school students in numeracy in the National Assessment Program – Literacy and Numeracy

2009 Actual	2010 Actual	2011 Actual	2012 Target	2012 Actual	2013 Target
589	586	584	595	588	595

Source: ACT Education and Training Directorate, unpublished data.

Strategic Indicator 1.5: Mean achievement score of Aboriginal and Torres Strait Islander year 5 public school students in reading in the National Assessment Program – Literacy and Numeracy

2009 Actual	2010 Actual	2011 Actual	2012 Target	2012 Actual	2013 Target
446	427	456	451	445	451

Source: ACT Education and Training Directorate, unpublished data.

Strategic Indicator 1.6: Mean achievement score of Aboriginal and Torres Strait Islander year 5 public school students in numeracy in the National Assessment Program – Literacy and Numeracy

2009 Actual	2010 Actual	2011 Actual	2012 Target	2012 Actual	2013 Target
441	431	444	439	437	444

Source: ACT Education and Training Directorate, unpublished data.

Strategic Indicator 1.7: Mean achievement score of Aboriginal and Torres Strait Islander year 9 public school students in reading in the National Assessment Program – Literacy and Numeracy

2009 Actual	2010 Actual	2011 Actual	2012 Target	2012 Actual	2013 Target
530	545	547	556	531	556

Source: ACT Education and Training Directorate, unpublished data.

Strategic Indicator 1.8: Mean achievement score of Aboriginal and Torres Strait Islander year 9 public school students in numeracy in the National Assessment Program – Literacy and Numeracy

2009 Actual	2010 Actual	2011 Actual	2012 Target	2012 Actual	2013 Target
534	546	528	552	542	552

Source: ACT Education and Training Directorate, unpublished data.

Strategic Objective 2 Inspirational Teaching and Leadership

The Government has the objective of employing high performing teachers and leaders who ensure success for every learner in public schools.

Strategic Indicator 2.1: Overall student satisfaction with the education at their public school

2009 Actual	2010 Actual	2011 Actual	2012 Target	2012 Actual	2013 Target
79.4%	80.3%	80.4%	82.3%	80.8%	82.5%

Source: ACT Education and Training Directorate, What do people think about ACT public schools.

Strategic Indicator 2.2: Overall satisfaction of parents and carers with the education provided at their public school

2009 Actual	2010 Actual	2011 Actual	2012 Target	2012 Actual	2013 Target
85.3%	81.7%	83.3%	87.5%	86.0%	88.0%

Source: ACT Education and Training Directorate, What do people think about ACT public schools.

Strategic Indicator 2.3: Staff retention rate

2009 Actual	2010 Actual	2011 Actual	2012 Target	2012 Actual	2013 Target
93.3%	94.2%	93.1%	92.0%	93.9%	92.0%

Source: ACT Education and Training Directorate, unpublished data.

Strategic Objective 3 High Expectations, High Performance

The Government's objective is to exceed community expectations of developing an educated and skilled workforce to support a high performing ACT economy.

Strategic Indicator 3.1: Percentage of year 12 public school students who received a Year 12 Certificate

2009 Actual	2010 Actual	2011 Actual	2012 Target	2012 Actual	2013 Target
88.0%	87.0%	88.0%	89.0%	88.3%	89.0%

Source: ACT Education and Training Directorate, unpublished data.

Strategic Indicator 3.2: Percentage of year 12 Aboriginal and Torres Strait Islander public school students who received a Year 12 Certificate

2009 Actual	2010 Actual	2011 Actual	2012 ¹ Target	2012 Actual	2013 Target
80.0%	73.9%	80.4%	n/a	86.2%	80.0%

Source: ACT Education and Training Directorate, unpublished data.

Note:

1. The 2012 target is not applicable as this is a new strategic indicator.

Strategic Indicator 3.3: Percentage of public school year 12 graduates employed or studying six months after completing year 12

2009 Actual	2010 Actual	2011 Actual	2012 Target	2012 Actual	2013 Target
90.5%	90.7%	92.6%	91.6%	93.5%	92.8%

Source: ACT Education and Training Directorate, unpublished data.

Strategic Indicator 3.4: Percentage of apprentices satisfied with their training under Australian Apprenticeships

2009 Actual	2010 Actual	2011 Actual	2012 Target	2012 Actual	2013 Target
82.0%	85.2%	85.5%	80.0%	76.7%	80.0%

Source: National Centre for Vocational Education Research, Student Outcomes Survey.

Strategic Indicator 3.5: Proportion of graduates with improved employment status after training

2009 Actual	2010 Actual	2011 Actual	2012 Target ¹	2012 Actual	2013 Target
67.4%	68.1%	69.6%	n/a	65.4%	66.0%

Source: National Centre for Vocational Education Research, Student Outcomes Survey.

Note:

1. The 2012 target is not applicable as this is a new strategic indicator.

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1:				
Public School Education	634,584	656,447	526,129	548,459
Output 1.1: Public Primary School Education	304,471	315,852	247,795	258,028

Note:

1. Total cost includes depreciation and amortisation of \$65.327 million in 2012-13 and \$68.236 million in 2013-14.

As reported in the February 2013 census, the ACT Government operated 86 public schools with a total enrolment of 40,879 students. Of these, 24,704 attended a primary school (60.4 per cent), 9,754 attended a high school (23.9 per cent), 6,005 students attended a public college (14.7 per cent) and 416 students attended one of the four specialist schools (1 per cent).

Output Description

Public primary school education spans the years from preschool to year 6. It is available, on average, for eight years with a preschool age of four years and a kindergarten starting age of five years. A balanced curriculum allows students to develop the qualities needed for lifelong learning. Students are given every opportunity to develop the knowledge, understanding, capabilities and values essential for participation as active members of their community and society.

Learning opportunities in the primary years are designed to allow each student to experience success and achieve high quality learning outcomes. Students in ACT public primary schools consistently achieve high academic results against national standards.

Early intervention programs identify and address the physical, emotional, social and educational needs of children between the ages of two to five years who have a disability or a developmental delay.

Assessment and monitoring of public and non government education and care services contributes to ensuring quality education and care is provided to children accessing these services. Education and care services include ACT public preschools, independent preschools, family day care, long day care and school age care programs.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Public High School Education	159,855	164,120	134,116	139,397

Output Classes cont.

Output Description

Public high school education covers years 7 to 10. Each school organises its curriculum to maximise opportunities for students to develop the knowledge, understanding, skills and values articulated in the ACT curriculum framework and the Australian Curriculum.

In the high school years, ACT public schools offer a broad comprehensive education across all key learning areas. The focus is on providing challenging and engaging learning, building relationships based on mutual trust and respect, and connecting students to the outside world.

School programs develop students' critical thinking, problem solving, interpersonal and teamwork skills to empower students to contribute positively to their community. Schools use a range of strategies to connect students to the world of work. Years 9 and 10 students in ACT public schools are offered work experience placements and vocational programs in partnership with colleges. Years 7 to 10 students in ACT public schools consistently achieve high academic results against national and international standards.

	Total Cost		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output 1.3: Public Secondary College Education	104,220	107,759	86,046	90,032

Output Description

Public secondary college education covers years 11 and 12. Public secondary colleges offer courses catering for a broad range of student needs and interests. Courses are accredited by the ACT Board of Senior Secondary Studies (BSSS) to ensure they are educationally sound, lead to tertiary entrance qualifications and have sufficient rigour to meet the requirements of tertiary institutions throughout Australia. Public secondary colleges also offer Vocational Education and Training (VET) programs designed around training packages endorsed by specific industry areas.

Students are able to receive dual accreditation towards an Australian Qualifications Framework (AQF) qualification and the ACT Year 12 Certificate. Courses include:

- A courses – courses accredited as educationally sound and appropriate for students in years 11 and 12;
- T courses – accredited courses leading to higher education;
- M courses – accredited courses providing appropriate educational experiences for students who satisfy specific disability criteria;
- R courses – acknowledging community service and extra-curricular activity;
- H courses – accredited by an Australian university as contributing towards an undergraduate degree and recognised by the BSSS; and
- vocational programs – culminating in a vocational certificate or statement of attainment.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.4: Disability Education in Public Schools	66,038	68,716	58,172	61,002

Output Description

A range of programs are available in ACT public schools for students with a disability. These include access to specialist schools, specific classes or units in mainstream schools, or participation in mainstream classes with the support required to access and participate in the educational programs offered by the school.

The Student Centred Appraisal of Need (SCAN) process identifies the level of additional resourcing required by the student in the particular school setting. Parents and schools work together in developing and reviewing each student's Individual Learning Plan (ILP), which identifies educational goals. Student progress against ILPs is reviewed annually or more frequently as required.

The focus is on literacy and numeracy, health, self-management and interpersonal skills appropriate to the assessed needs of students with disabilities, to enable them to realise their individual potential.

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 2: Non Government Education	5,249	4,287	4,791	3,762
Output 2.1: Non Government Education	5,249	4,287	4,791	3,762

Note:

1. Total cost includes depreciation and amortisation of \$0.085 million in 2012-13 and \$0.154 million in 2013-14.

Output Description

The Directorate contributes to the maintenance of standards in non government schools and home education through compliance, registration and the accreditation and certification of senior secondary courses through the BSSS. The Directorate also undertakes the administration and payment of Commonwealth and ACT Government grants.

The Directorate has a Memorandum of Understanding with the non government education sector, detailing protocols related to the single collection of student records for the *National Assessment Program - Literacy and Numeracy* and the annual February school census.

In addition to the funds provided by the Directorate in Output Class 2, both the ACT and Commonwealth Governments provide funding to non government schools through the Territorial appropriation.

Output Classes cont.

Grants paid to Non Government Schools	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Commonwealth Government ¹	152,592	164,617
ACT Government ²	51,090	56,906
Total	203,682	221,523

Notes:

1. The increase in Commonwealth Grants in the 2013-14 Budget compared to the 2012-13 estimated outcome is mainly due to increased recurrent grants.
2. The increase in ACT Government Grants to non government schools in the 2013-14 Budget compared to the 2012-13 estimated outcome is mainly due to new initiatives and increased enrolments.

	Total Cost¹		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output Class 3:				
Vocational Education and Training	38,818	37,528	38,656	37,208
Output 3.1: Planning and Coordination of Vocational Education and Training Services	38,818	37,528	38,656	37,208

Note:

1. Total cost includes depreciation and amortisation of \$0.037 million in 2012-13 and \$0.199 million in 2013-14.

Output Description

The Directorate is responsible and accountable for the provision of strategic advice and management of post school vocational education and training and higher education in the ACT. This includes monitoring and auditing the provision of publicly funded vocational education.

The Directorate administers Territorial and national funds for a variety of programs addressing skills development for entry level and existing workers, as well as adult and community education.

All aspects of apprenticeship training are managed by the Directorate through user choice arrangements as well as support provided for equity groups through the purchase of targeted training programs.

ACT vocational education and training policy and funding priorities are developed in consultation with industry and community groups to reflect industry trends and to meet the future training requirements of the ACT.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome ²	2013-14 Targets
Output Class 1: Public School Education			
National Assessment Program – Literacy and Numeracy¹			
<i>Literacy mean achievement score of:</i>			
a. all year 3 students in reading	425	442	n/a
b. Aboriginal and Torres Strait Islander year 3 students in reading ³	369	376	n/a
c. all year 5 students in reading	507	512	n/a
d. Aboriginal and Torres Strait Islander year 5 students in reading ³	451	445	n/a
e. all year 7 students in reading	555	547	n/a
f. Aboriginal and Torres Strait Islander year 7 students in reading ³	509	496	n/a
g. all year 9 students in reading	598	586	n/a
h. Aboriginal and Torres Strait Islander year 9 students in reading ³	556	531	n/a
i. all year 3 students in writing	430	411	n/a
j. Aboriginal and Torres Strait Islander year 3 students in writing ³	389	366	n/a
k. all year 5 students in writing	491	481	n/a
l. Aboriginal and Torres Strait Islander year 5 students in writing ³	444	425	n/a
m. all year 7 students in writing	531	504	n/a
n. Aboriginal and Torres Strait Islander year 7 students in writing ³	488	439	n/a
o. all year 9 students in writing	565	542	n/a
p. Aboriginal and Torres Strait Islander year 9 students in writing ³	521	474	n/a
<i>Numeracy mean achievement score of:</i>			
a. all year 3 students	419	407	n/a
b. Aboriginal and Torres Strait Islander year 3 students ³	366	347	n/a
c. all year 5 students	490	499	n/a
d. Aboriginal and Torres Strait Islander year 5 students ³	439	437	n/a
e. all year 7 students	555	535	n/a
f. Aboriginal and Torres Strait Islander year 7 students ³	505	486	n/a
g. all year 9 students	595	588	n/a
h. Aboriginal and Torres Strait Islander year 9 students ³	552	542	n/a

Notes:

1. Accountability indicators on National Assessment Program - Literacy and Numeracy for all students and Aboriginal and Torres Strait Islander students have been discontinued. Reading and numeracy mean achievement scores of all students and Aboriginal and Torres Strait Islander students in year 5 and year 9 have been adopted as strategic indicators.
2. Estimated outcomes for 2012-13 are taken from NAPLAN 2012 assessments conducted in May 2012 and published in December 2012.
3. A transcription error during preparation of the 2012-13 Budget Papers resulted in 2013-14 targets being published as 2012-13 targets. The error has been corrected through *Notifiable Instrument NI2013-56*.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Public School Education cont.			
Early intervention			
a. Number of eligible children with developmental delays and disabilities who attended an early intervention program	400	400	400
b. Individual Learning Plans commenced within one month of the student's first attendance at an early intervention program	100%	100%	100%
c. Parent satisfaction with their children's progress in early intervention placement as measured by annual survey	90%	90%	90%
d. Average cost (\$) per child attending an early intervention program	4,735	4,742	4,755
Early childhood education			
a. Number of enrolments in preschool in public schools ¹	n/a	4,381	4,425
b. Number of enrolments of Aboriginal and Torres Strait Islander students in preschool in public schools ¹	n/a	214	220
School participation			
a. Attendance rate of public school students in year 1 to year 10 ¹	n/a	91.4%	91.5%
Education and care services²			
a. Number of visits to approved education and care services to administer the <i>Education and Care Services National Law (ACT) Act 2011</i> and the <i>Children and Young People Act 2008</i> ³	324	324	504
b. Education and care services satisfaction with assessment and monitoring functions	85%	85%	85%
c. Cost (\$) per visit to licensed education and care services ⁴	2,901	2,901	n/a
Disability education			
a. Individual Learning Plans completed for students in special and mainstream schools who access special education services	100%	100%	100%
Senior secondary education			
a. Percentage of year 10 students who proceed to public secondary college education	85%	91%	85%
b. Percentage of year 10 Aboriginal and Torres Strait Islander students who proceed to public secondary college education ¹	n/a	80%	80%
c. Apparent retention of public school students from year 7 to year 12 ¹	n/a	105% ⁶	100%
d. Apparent retention of Aboriginal and Torres Strait Islander public school students from year 7 to year 12 ¹	n/a	78%	75%
e. Percentage of year 12 students who receive a Tertiary Entrance Statement	50%	50%	50%

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Public School Education cont.			
f. Percentage of year 12 Aboriginal and Torres Strait Islander students who receive a Tertiary Entrance Statement ¹	n/a	19%	20%
g. Percentage of year 12 students who receive a nationally recognised vocational qualification	60%	64%	60%
h. Percentage of year 12 Aboriginal and Torres Strait Islander students who receive a nationally recognised vocational qualification ¹	n/a	55%	50%
Average cost (\$) per student per annum in public:			
a. Preschool	6,394	6,509	6,419
b. Primary schools ⁵	14,062	14,459	14,509
c. High schools	16,974	17,327	17,644
d. Secondary colleges	17,227	17,554	18,364
e. Special schools	57,771	58,094	57,455
f. Mainstream schools' student with a disability	28,506	28,666	27,680

Notes:

1. The targets for 2012-13 for these indicators are 'Not Applicable' as these are new accountability indicators.
2. This output has been received from the Community Services Directorate subsequent to Administrative Arrangement 2012 No. 2.
3. To improve clarity, the description of this indicator has been changed from 'Number of visits to licensed education and care services'. As this indicator was transferred to the Education and Training Directorate from the Community Services Directorate during 2012-13, the 2012-13 target and 2012-13 estimated outcome reflect a pro-rata amount.
4. This indicator has been discontinued as the measure does not adequately capture the quality of the functions of the Directorate.
5. For this measure, primary school students are defined as kindergarten to year 6 to enable cross-jurisdiction comparisons.
6. The Estimated Outcome for 2012-13 is greater than 100% as a result of cross border students attending ACT schools.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 2: Non Government Education			
Output 2.1: Non Government Education			
a. Non government school registration reviews completed within the period required under the <i>Education Act 2004</i>	100%	100%	100%
b. Home education registration reviews for provisionally registered children be completed within three months	96%	100%	96%
c. Grants paid within the required period of receiving funds from the Commonwealth Government	100%	100%	100%
d. Satisfaction with the processes of the non government education section	87%	87%	87%

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 3: Vocational Education and Training			
Output 3.1: Planning and Coordination of Vocational Education and Training Services			
a. Total number of hours under programs available for competitive purchase ¹	1,800,000	1,800,000	n/a
b. Total reported number of training commencements under available programs ¹	6,800	6,800	n/a
c. Total number of enrolments of existing workers under additional programs ¹	434	434	n/a
d. Percentage of apprentices satisfied with their training under Australian Apprenticeships ²	80%	77%	n/a
e. Retention rate of existing workers training towards a qualification under additional programs ¹	85%	81%	n/a
f. Funded training initiative allocation rounds administered within published timeframes ³	n/a	80%	100%
g. Registered training organisation audit reports provided within 30 days of completion of on-site audit ³	n/a	60%	100%
h. Total number of students undertaking vocational qualifications ^{3,4} :			
i. all students	n/a	29,440	29,500
ii. Aboriginal and Torres Strait Islander students	n/a	729	740
iii. students with a disability	n/a	1,871	1,900
i. Participation in vocational education and training ³ :			
i. all students (percentage)	n/a	8.1%	8.2%
ii. Aboriginal and Torres Strait Islander Students (percentage)	n/a	15.1%	15.5%

Notes:

1. These indicators have been discontinued.
2. This indicator has been discontinued as an accountability indicator and adopted as Strategic Indicator 3.4.
3. The targets for 2012-13 for these indicators are 'Not Applicable' as these are new accountability indicators.
4. The 2012-13 estimated outcome for these indicators are based on the latest available data for the 2011 calendar year which was published in 2012.

Changes to Appropriation

Changes to Appropriation – Controlled

Government Payment for Outputs	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	558,459	552,533	572,864	577,543	577,543
FMA Section 16B Rollovers from 2011-12					
Commonwealth Grants – Productivity Places Program NP	4,391	-	-	-	-
Commonwealth Grants – Improving Teacher Quality NP	4,246	-	-	-	-
Commonwealth Grants – Literacy and Numeracy NP	3,277	-	-	-	-
Productivity Places Program NP (ACT Contribution)	2,403	-	-	-	-
Commonwealth Grants – More Support for Students with Disability NP	1,079	-	-	-	-
Commonwealth Grants – Empowering Local Schools NP	940	-	-	-	-
Commonwealth Grants – Youth Attainment and Transitions NP	940	-	-	-	-
Commonwealth Grants – Reward for Great Teachers NP	713	-	-	-	-
Teachers' Professional Development Funds	496	-	-	-	-
Commonwealth Grants – Industry and Indigenous Skills Centres NP	385	-	-	-	-
Youth Commitment and Youth Attainment and Transitions NP (ACT Contribution)	351	-	-	-	-
Commonwealth Grants – Training Places for Single and Teen Parents NP	247	-	-	-	-
Commonwealth Grants – Low Socio-Economic Status School Communities NP	234	-	-	-	-
Commonwealth Grants – Investing in Focus Schools	200	-	-	-	-
Commonwealth Grants – Early Childhood Education Data and Information Capability NP	186	-	-	-	-
Commonwealth Grants – Money Smart Schools NP	74	-	-	-	-
Joint Group Training Program NP (ACT Contribution)	38	-	-	-	-
Commonwealth Grants – Joint Group Training Program NP	28	-	-	-	-
2013-14 Budget Policy Adjustments					
Certificate III in Children's Services	-	240	-	-	-
Degree Scholarships for Early Childhood Educators	-	10	54	95	136
Special Needs Transport	-	1,579	-	-	-
Canteen Grants	-	200	-	-	-
Support for Students with Disabilities	-	1,250	-	-	-
Aboriginal and Torres Strait Islander Education Scholarship Program	-	25	25	25	25
Supporting Non Government Schools	-	151	154	156	167
Canberra College Cares – New Building at Phillip Campus	-	-	-	70	210
Childcare Centre Upgrades – Stage 2	-	-	-	20	40
Tuggeranong Introductory English Centre	-	-	-	-	18
Offset to 2013-14 Recurrent Initiatives	-	(1,526)	(77)	(147)	(314)
ACT Base Funding Adjustment – National School Reform ¹	-	(312)	(576)	9,022	13,595
Savings Reinvestment to Transition to Gonski	-	4,325	-	-	-

Changes to Appropriation cont.

Changes to Appropriation – Controlled

Government Payment for Outputs	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2013-14 Budget Technical Adjustments					
Enrolment Adjustment – Public Preschools	-	61	62	64	65
Enrolment Adjustment – Public Schools	-	3,673	3,769	3,847	3,924
Revised Indexation Parameters	-	(174)	(178)	(184)	10,091
Revised Wage Indexation Parameters	-	-	(133)	8,302	8,302
Revised Superannuation Parameters	-	392	(773)	(112)	(1,978)
Revised Superannuation Guarantee Rate	-	512	1,107	2,379	3,807
Transfer – Childcare Services and Regulation from CSD	2,447	2,468	1,529	1,555	1,582
Transfer – Carbon Neutral Government Funding to ESDD	-	(148)	-	-	-
Revised Funding Profile – Productivity Places Program NP	(2,300)	2,300	-	-	-
Revised Funding Profile – VET Skills Reform NP	(1,800)	1,800	-	-	-
Revised Funding Profile – Productivity Places Program (ACT Contribution)	(1,700)	1,700	-	-	-
Revised Funding Profile – More Support for Students with Disability NP	(900)	900	-	-	-
Revised Funding Profile – Empowering Local Schools NP	(850)	850	-	-	-
Revised Funding Profile – Teachers' Professional Development Funds	(756)	756	-	-	-
Revised Funding Profile – Improving Teacher Quality NP	(375)	375	-	-	-
Revised Funding Profile – National Quality Agenda for Early Childhood Education and Care NP	(97)	97	-	-	-
Revised Funding Profile – Low Socio-Economic Status School Communities NP	(249)	249	-	-	-
Revised Funding Profile – Early Childhood Education and Care NP (ACT Contribution)	(250)	250	-	-	-
Revised Funding Profile – Literacy and Numeracy NP	(250)	250	-	-	-
Revised Funding Profile – Training Places for Single and Teen Parents NP	(253)	253	-	-	-
Revised Funding Profile – Reward for Great Teachers NP	(360)	360	-	-	-
Commonwealth Grants – Literacy and Numeracy NP	1,171	587	-	-	-
Commonwealth Grants – Empowering Local Schools NP	-	-	-	(3,514)	(3,514)
Commonwealth Grants – National Schools SPP	-	(31,816)	(68,943)	(74,748)	(74,748)
National Education Reform – Government Schools	-	35,704	73,050	76,447	80,040
Commonwealth Grants – National Skills and Development SPP	-	85	121	122	279
Commonwealth Grants – Vocational Education and Skills Reform NP	-	-	2	(1)	2,225
Commonwealth Grants – Reward for Great Teachers NP	(34)	(440)	(1,370)	(2,740)	(2,740)
Commonwealth Grants – Improving Teacher Quality NP	(3,128)	3,128	-	-	-
Commonwealth Grants – Money Smart Schools NP	-	91	86	94	109
Commonwealth Grants – Reward for School Improvement NP	(134)	(121)	(375)	(675)	(675)
Commonwealth Grants – Industry and Indigenous Skills Centres NP	181	-	-	-	-

Changes to Appropriation cont.

Changes to Appropriation – Controlled

Government Payment for Outputs	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Commonwealth Grants – Joint Group Training Program NP	293	-	-	-	-
Revised Funding Profile – Low Socio-Economic Status School Communities NP	-	(167)	(340)	-	-
Commonwealth Grants – More Support for Students with Disability NP	-	535	802	-	-
Commonwealth Grants – Early Childhood Education – Universal Access NP	233	6,444	3,728	-	-
2013-14 Budget	569,576	589,429	584,588	597,620	618,189

Changes to Appropriation – Territorial

Payment for Expenses on Behalf of Territory	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	228,229	235,473	253,740	275,983	275,983
FMA Section 16B Rollovers from 2011-12					
Commonwealth Grants – Reward for Great Teachers – Non Government Schools NP	206	-	-	-	-
Interest Subsidy Scheme	181	-	-	-	-
2013-14 Budget Policy Adjustments					
Secondary Bursary Scheme	-	77	158	162	162
Supporting Non Government Schools	-	1,200	1,227	1,255	1,283
ACT Base Funding Adjustment - National School Reform ¹	-	312	1,506	2,777	3,973
2013-14 Budget Technical Adjustments					
Non Government Schools Enrolment Adjustment	-	627	860	841	739
Revised Indexation Parameters	-	(130)	(133)	(136)	1,664
Revised Funding Profile – Interest Subsidy Scheme	(2,250)	2,250	-	-	-
Commonwealth Grants – Literacy and Numeracy – Non Government Schools NP	638	320	-	-	-
Commonwealth Grants – Reward for Great Teachers – Non Government Schools NP	37	(316)	(952)	(1,903)	(1,903)
Commonwealth Grants – Empowering Local Schools – Non Government Schools NP	-	-	-	(2,049)	(2,049)
Commonwealth Grants – Trade Training Centres – Non Government Schools NP	(350)	(715)	(771)	(1,544)	104
Commonwealth Grants – National Schools – Non Government Schools SPP	(7,141)	(91,370)	(195,403)	(211,520)	(211,519)
National Education Reform	-	90,668	187,667	199,859	212,645
Commonwealth Grants – Reward for School Improvement NP	-	-	(193)	(468)	(468)
Commonwealth Grants – Support for Students with Disability	-	213	213	-	-
2013-14 Budget	219,550	238,609	247,919	263,257	280,614

Changes to Appropriation cont.

Changes to Appropriation – Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	122,318	58,792	17,312	18,924	18,924
FMA Section 16B Rollovers from 2011-12					
Digital Learning	1,863	-	-	-	-
COAG Universal Access to Preschools – Stage 1 Expansion Works	1,118	-	-	-	-
Environment – Solar Schools	523	-	-	-	-
Gungahlin College	467	-	-	-	-
Harrison Secondary School	464	-	-	-	-
Namadgi P-10 School	390	-	-	-	-
Canberra College Cares (CC Cares) – (Forward Design)	353	-	-	-	-
Additional IT – Public Schools	322	-	-	-	-
Installation of Artificial Grass Surfaces – Stage 1	223	-	-	-	-
Fibre Optic Cabling	221	-	-	-	-
Smart Schools Smart Students	216	-	-	-	-
School Toilet Upgrades Program – Stage 1	197	-	-	-	-
North Watson Development – Majura Primary School Expansion	193	-	-	-	-
West Macgregor Development – Macgregor Primary School Expansion	121	-	-	-	-
Fire System Upgrade Program	118	-	-	-	-
School Roof Replacement Program – Stage 1	111	-	-	-	-
Year 12 Certification – Stage 3	90	-	-	-	-
Car Parks and Traffic Safety Program	85	-	-	-	-
Schools Staffing Integrated Management System Design	79	-	-	-	-
Molonglo (Coombs) Primary School (Design)	50	-	-	-	-
Replacement of ACT Vocational Education Management System (AVMS 2)	46	-	-	-	-
Commonwealth Grants – National Solar Schools Plan – Government Schools NP	46	-	-	-	-
Bonner Primary School (Design)	39	-	-	-	-
Commonwealth Grants – Trade Training Centres Schools – Government Schools NP	20	-	-	-	-
New Online Enrolment System	10	-	-	-	-
Malkara School – Hydrotherapy Pool Refurbishment	(49)	-	-	-	-
Hazardous Materials Removal Program – Stage 2	(275)	-	-	-	-
Red Hill Primary School Expansion	(744)	-	-	-	-
Canberra College (Woden Campus) Performing Arts Theatre	(1,748)	-	-	-	-
Franklin Early Childhood School (Design)	(2,735)	-	-	-	-
2013-14 Budget Policy Adjustments					
Sustaining Smart Schools	-	7,100	1,500	1,500	-
Canberra College Cares – New Building at Phillip Campus	-	5,000	9,000	-	-
School Infrastructure for the Future	-	3,345	-	-	-
Belconnen High School Modernisation – Stage 1	-	2,000	-	-	-
Childcare Centre Upgrades – Stage 2	-	2,000	-	-	-
Tuggeranong Introductory English Centre	-	800	1,000	-	-
Coombs Primary School (Finalisation of Design)	-	550	-	-	-

Changes to Appropriation cont.

Changes to Appropriation – Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	355
Transfer – Childcare Services and Regulation from CSD	10,230	5,910	436	447	458
Revised Funding Profile – Carbon Neutral Schools – Stage 1	500	(500)	-	-	-
Revised Funding Profile – Fibre Optic Cabling	(50)	50	-	-	-
Revised Funding Profile – Smart Schools Smart Students	(164)	164	-	-	-
Revised Funding Profile – ACT Teacher Quality Institute	(289)	289	-	-	-
Revised Funding Profile – School Staffing Integrated Management System Design	(330)	330	-	-	-
Revised Funding Profile – Duffy Primary and Preschool Expansion	(780)	780	-	-	-
Revised Funding Profile – Replacement of ACT Vocational Education Management System (AVMS 2)	(813)	813	-	-	-
Revised Funding Profile – COAG Universal Access to Preschools – Stage 1 Expansion Works	(2,000)	2,000	-	-	-
Revised Funding Profile – North Watson Development – Majura Primary School Expansion	(2,000)	2,000	-	-	-
Revised Funding Profile – Franklin Early Childhood School (Design)	(3,000)	(11,000)	-	-	-
Revised Funding Profile – West Macgregor Expansion – Macgregor Primary School Expansion	(3,000)	3,000	-	-	-
Revised Funding Profile – Bonner Primary School (Design)	(7,500)	(6,500)	-	-	-
Cessation – Carbon Neutral Schools – Stage 1	-	-	-	-	(1,000)
Commonwealth Grants – Trade Training Centres Schools – Government Schools NP	3,086	2,817	(554)	(1,421)	735
Commonwealth Grants – National Solar Schools Plan NP	(336)	382	-	-	-
2013-14 Budget	117,686	80,122	28,694	19,450	19,472

Note:

1. This initiative includes both Controlled and Territorial funding resulting in a net positive contribution by the ACT Government towards the Gonski reforms.

2013-14 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
New Capital Works						
Canberra College Cares – New Building at Phillip Campus	14,000	-	5,000	9,000	-	Feb 2015
School Infrastructure for the Future	3,345	-	3,345	-	-	Jun 2014
Childcare Centre Upgrades – Stage 2	2,000	-	2,000	-	-	Jun 2014
Belconnen High School Modernisation – Stage 1	2,000	-	2,000	-	-	Jun 2014
Tuggeranong Introductory English Centre	1,800	-	800	1,000	-	Feb 2015
Coombs Primary School (Finalisation of Design)	550	-	550	-	-	Mar 2014
Total New Capital Works	23,695	-	13,695	10,000		
Capital Upgrades						
School Capital Upgrades	13,530	-	13,530			
Childcare Capital Upgrades	425	-	425			
Total Capital Upgrades	13,955	-	13,955			
Total New Works	37,650	-	27,650	10,000	-	
Works in Progress						
COAG Universal Access to Preschools – Stage 1 Expansion Works	6,200	4,200	2,000	-	-	Feb 2014
Duffy Primary School Expansion	2,800	900	1,900	-	-	Feb 2014
Carbon Neutral Schools – Stage 1	3,500	1,000	500	1,000	1,000	Jun 2016
Rectification and Upgrade of Taylor Primary School	12,930	5,000	7,930	-	-	Dec 2013
Civic Childcare Centre (Feasibility)	350	200	150	-	-	Dec 2013
Franklin Early Childhood School	28,700	24,700	4,000	-	-	Mar 2013
Bonner Primary School	46,270	33,770	12,500	-	-	Jun 2013
West Macgregor Development – Macgregor Primary School Expansion	5,650	2,650	3,000	-	-	Sep 2013
North Watson Development – Majura Primary School Expansion	4,400	2,400	2,000	-	-	Oct 2013
Trade Training Centres ¹	17,269	4,625	4,027	1,888	2,287	Jun 2017
Childcare Centre Improvements	900	117	783	-	-	Jun 2014
Upgrade of Early Childhood Facilities	7,236	5,534	1,702	-	-	Dec 2013
Holder Early Childhood Centre	7,189	4,189	3,000	-	-	Mar 2014
Total Works in Progress	143,394	89,285	43,492	2,888	3,287	
Total Capital Works Program	181,044	89,285	71,142	12,888	3,287	

Note:

1. An additional \$4.442 million is forecast for the 2016-17 financial year.

Education and Training Directorate Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
558,459	Government Payment for Outputs	569,576	589,429	3	584,588	597,620	618,189
16,598	User Charges - Non ACT Government	15,142	15,528	3	15,927	16,328	16,728
405	User Charges - ACT Government	405	415	2	425	436	436
1,545	Interest	1,350	1,350	-	1,350	1,350	1,350
0	Distribution from Investments with the Territory Banking Account ¹	195	118	-39	118	118	118
19,086	Other Revenue	20,048	20,033	..	20,011	20,013	20,015
249	Resources Received Free of Charge	385	385	-	385	385	385
596,342	Total Revenue	607,101	627,258	3	622,804	636,250	657,221
596,342	Total Income	607,101	627,258	3	622,804	636,250	657,221
Expenses							
386,325	Employee Expenses	391,918	406,210	4	412,471	423,292	439,445
58,145	Superannuation Expenses	58,456	60,219	3	58,999	61,128	62,974
65,630	Supplies and Services	68,040	69,324	2	64,933	63,954	64,200
57,411	Depreciation and Amortisation	65,449	68,589	5	71,990	72,572	73,052
20	Borrowing Costs	12	12	-	12	12	12
28,244	Grants and Purchased Services	32,136	30,949	-4	24,744	24,965	26,962
62,774	Other Expenses	62,640	62,959	1	63,787	64,421	65,150
658,549	Total Ordinary Expenses	678,651	698,262	3	696,936	710,344	731,795
-62,207	Operating Result	-71,550	-71,004	1	-74,132	-74,094	-74,574
-62,207	Total Comprehensive Income	-71,550	-71,004	1	-74,132	-74,094	-74,574

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distributions from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Education and Training Directorate Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
41,806	Cash and Cash Equivalents	50,496	50,967	1	51,438	51,909	52,380
7,121	Receivables	4,605	4,603	..	4,601	4,599	4,597
259	Investments	259	259	-	259	259	259
3,653	Other Current Assets	2,648	2,648	-	2,648	2,648	2,648
52,839	Total Current Assets	58,008	58,477	1	58,946	59,415	59,884
Non Current Assets							
1,774	Investments	1,832	1,832	-	1,832	1,832	1,832
1,914,581	Property, Plant and Equipment	1,968,189	2,005,239	2	1,971,060	1,920,857	1,868,395
150	Intangibles	123	123	-	123	123	123
77,980	Capital Works in Progress	34,797	10,350	-70	2,350	550	550
1,994,485	Total Non Current Assets	2,004,941	2,017,544	1	1,975,365	1,923,362	1,870,900
2,047,324	TOTAL ASSETS	2,062,949	2,076,021	1	2,034,311	1,982,777	1,930,784
Current Liabilities							
4,164	Payables	8,637	8,637	-	8,637	8,637	8,637
149	Finance Leases	50	50	-	50	50	50
107,141	Employee Benefits	115,283	118,726	3	122,164	124,987	127,810
3,787	Other Liabilities	3,853	3,853	-	3,853	3,853	3,853
115,241	Total Current Liabilities	127,823	131,266	3	134,704	137,527	140,350
Non Current Liabilities							
53	Finance Leases	53	5	-91	4	3	2
11,023	Employee Benefits	11,183	11,742	5	12,033	12,320	12,608
58	Other	58	58	-	58	58	58
11,134	Total Non Current Liabilities	11,294	11,805	5	12,095	12,381	12,668
126,375	TOTAL LIABILITIES	139,117	143,071	3	146,799	149,908	153,018
1,920,949	NET ASSETS	1,923,832	1,932,950	..	1,887,512	1,832,869	1,777,766
REPRESENTED BY FUNDS EMPLOYED							
899,726	Accumulated Funds	911,629	920,747	1	875,309	820,666	765,563
1,021,223	Reserves	1,012,203	1,012,203	-	1,012,203	1,012,203	1,012,203
1,920,949	TOTAL FUNDS EMPLOYED	1,923,832	1,932,950	..	1,887,512	1,832,869	1,777,766

Education and Training Directorate Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
839,615	Opening Accumulated Funds	831,420	911,629	10	920,747	875,309	820,666
1,021,223	Opening Asset Revaluation Reserve	1,012,203	1,012,203	-	1,012,203	1,012,203	1,012,203
1,860,838	Balance at the Start of the Reporting Period	1,843,623	1,923,832	4	1,932,950	1,887,512	1,832,869
Comprehensive Income							
-62,207	Operating Result for the Period	-71,550	-71,004	1	-74,132	-74,094	-74,574
-62,207	Total Comprehensive Income	-71,550	-71,004	1	-74,132	-74,094	-74,574
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
122,318	Capital Injections	117,686	80,122	-32	28,694	19,451	19,471
0	Inc/Dec in Net Assets due to Admin Restructure	34,073	0	-100	0	0	0
122,318	Total Transactions Involving Owners Affecting Accumulated Funds	151,759	80,122	-47	28,694	19,451	19,471
Closing Equity							
899,726	Closing Accumulated Funds	911,629	920,747	1	875,309	820,666	765,563
1,021,223	Closing Asset Revaluation Reserve	1,012,203	1,012,203	-	1,012,203	1,012,203	1,012,203
1,920,949	Balance at the End of the Reporting Period	1,923,832	1,932,950	..	1,887,512	1,832,869	1,777,766

Education and Training Directorate Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
558,459	Cash from Government for Outputs	569,576	589,429	3	584,588	597,620	618,189
17,003	User Charges	15,547	15,943	3	16,353	16,764	17,164
1,545	Interest Received	1,350	1,350	-	1,350	1,350	1,350
0	Distribution from Investments with the Territory Banking Account ¹	195	118	-39	118	118	118
43,577	Other Receipts	44,539	39,340	-12	35,187	34,413	34,415
620,584	Operating Receipts	631,207	646,180	2	637,596	650,265	671,236
	Payments						
382,008	Related to Employees	387,596	402,206	4	408,740	420,181	436,333
58,147	Related to Superannuation	58,458	60,221	3	59,001	61,130	62,977
65,029	Related to Supplies and Services	67,303	68,592	2	64,202	63,222	63,468
20	Borrowing Costs	12	12	-	12	12	12
28,244	Grants and Purchased Services	32,136	30,949	-4	24,744	24,965	26,962
87,469	Other	87,335	82,464	-6	79,161	79,019	79,748
620,917	Operating Payments	632,840	644,444	2	635,860	648,529	669,500
-333	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-1,633	1,736	206	1,736	1,736	1,736
CASH FLOWS FROM INVESTING ACTIVITIES							
	Payments						
123,533	Purchase of Property, Plant and Equipment and Capital Works	118,901	81,337	-32	29,909	20,665	20,687
123,533	Investing Payments	118,901	81,337	-32	29,909	20,665	20,687
-123,533	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-118,901	-81,337	32	-29,909	-20,665	-20,687
CASH FLOWS FROM FINANCING ACTIVITIES							
	Receipts						
122,318	Capital Injections from Government	117,686	80,122	-32	28,694	19,450	19,472
122,318	Financing Receipts	117,686	80,122	-32	28,694	19,450	19,472
	Payments						
50	Repayment of Finance Leases	50	50	-	50	50	50
50	Financing Payments	50	50	-	50	50	50
122,268	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	117,636	80,072	-32	28,644	19,400	19,422
-1,598	NET INCREASE / (DECREASE) IN CASH HELD	-2,898	471	116	471	471	471
43,404	CASH AT THE BEGINNING OF REPORTING PERIOD	53,394	50,496	-5	50,967	51,438	51,909
41,806	CASH AT THE END OF REPORTING PERIOD	50,496	50,967	1	51,438	51,909	52,380

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distributions from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the increase of \$11.117 million in the 2012-13 estimated outcome from the original budget is due to rollovers (\$10.088 million) mainly associated with Commonwealth National Partnership Programs, transfer of childcare services and regulation from the Community and Services Directorate (\$2.447 million), partially offset by revised Commonwealth Grants (\$1.418 million); and
 - the increase of \$19.853 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to indexation (\$10.319 million), wage parameters (\$5.222 million), increases in enrolment numbers (\$3.939 million), Commonwealth Government Grants (\$2.382 million) and the impact of rollovers (\$1.974 million). The increase is partially offset by, savings initiatives (\$2.145 million) and revised superannuation parameters (\$0.957 million).
- user charges – non ACT Government: the decrease of \$1.456 million in the 2012-13 estimated outcome from the original budget is due to the revised Commonwealth Own Purpose grants. The increase of \$0.386 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the indexation of fees and charges.
- other revenue: the increase of \$0.962 million in the 2012-13 estimated outcome from the original budget mainly relates to teachers registration fees associated with Teacher Quality Institute.
- employee expenses:
 - the increase of \$5.593 million in the 2012-13 estimated outcome from the original budget primarily relates to re-alignment of the comcare premium (\$3.3 million), impact of rollovers (\$2.214 million) and transfer of childcare services and regulation from the Community and Services Directorate (\$1.098 million), partially offset by Commonwealth Government Grants reductions (\$1.052 million); and
 - the increase of \$14.292 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to revised wage parameters (\$11.867 million), increased staff numbers arising from increased enrolments (\$3.444 million) and new and prior year initiatives (\$0.576 million), partially offset by Comcare premium cost pressure in 2012-13 (\$1.3 million).
- superannuation expenses: the increase of \$1.763 million in the 2013-14 Budget from the 2012-13 estimated outcome is primarily due to wage parameters (\$0.950 million), increases in staff numbers arising from increased enrolments (\$0.495 million) and Commonwealth Government Grants (\$0.346 million).

- supplies and services:
 - the increase of \$2.410 million in the 2012-13 estimated outcome from the original budget is mainly due to the impact of rollovers (\$4.519 million), transfer of childcare services and regulation from the Community and Services Directorate (\$1.291 million), partially offset by revised Commonwealth Government Grants (\$1.308 million) and re-classification of budget to employee expenses for Comcare premium (\$2.000 million); and
 - the increase of \$1.284 million in the 2013-14 Budget from the 2012-13 estimated outcome mainly relates to the impact of rollovers (\$1.306 million) and indexation (\$0.636 million), partially offset by savings initiatives (\$0.429 million).
- depreciation and amortisation:
 - the increase of \$8.038 million in the 2012-13 estimated outcome from the original budget primarily relates to the flow on impact of 2011-12 audited outcome relating to asset revaluation; and
 - the increase of \$3.140 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to completed capital projects (\$2.476 million) and transfer of childcare facilities from the Community and Services Directorate (\$0.664 million).
- grants and purchased services:
 - the increase of \$3.892 million in the 2012-13 estimated outcome from the original budget is primarily due to the impact of rollovers (\$3.106 million) and increased Commonwealth Government Grants (\$1.125 million); and
 - the decrease of \$1.187 million in the 2013-14 Budget from the 2012-13 estimated outcome primarily relates to the impact of rollovers (\$0.701 million) and revised Commonwealth Government Grants (\$0.510 million).

Balance Sheet

- current assets: the increase of \$5.169 million in the 2012-13 estimated outcome from the original budget is mainly due to the flow-on impact of the 2011-12 audited outcome primarily due to timing of expenditure, partially offset by receivables and prepayments.
- non current assets:
 - the increase of \$10.456 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of childcare facilities from the Community Services Directorate, partially offset by the deferral of works to 2013-14; and
 - the increase of \$12.603 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the capital works program and the purchase of plant and equipment (\$81.337 million), partially offset by depreciation (\$68.589 million).
- total liabilities:
 - the increase of \$12.742 million in the 2012-13 estimated outcome from the original budget is mainly due to increased employee entitlements associated with the flow-on impact of the 2011-12 audited outcome and increased payables; and

- the increase of \$3.954 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the impact of increased employee entitlements associated with wage parameters.

Statement of Changes in Equity

- capital injections:
 - the decrease of \$4.632 million in the 2012-13 estimated outcome from the original budget is due to rollovers and cash re-profiling of projects (\$17.612 million), partially offset by the transfer of Childcare capital projects (\$10.230 million) and revised Commonwealth Government funding (\$2.750 million) mainly associated with the Trade Training Centres National Partnership; and
 - the decrease of \$37.564 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to reduced capital projects funding (\$67.018 million), partially offset by new initiatives (\$20.795 million) and rollovers and cash re-profiling of projects (\$8.659 million).
- increase in net assets due to administrative restructure: the net increase in assets of \$34.073 million due to administrative restructure relates to the transfer of childcare facilities from the Community Services Directorate

Cash Flow Statement

Variations in the statement are explained in the notes above.

Education and Training Directorate
Statement of Income and Expenses on Behalf of the Territory

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
212,368	Payment for Expenses on behalf of Territory	204,290	222,146	9	230,674	244,894	260,936
210	Taxes, Fees and Fines	12	0	-100	0	0	0
212,578	Total Revenue	204,302	222,146	9	230,674	244,894	260,936
212,578	Total Income	204,302	222,146	9	230,674	244,894	260,936
Expenses							
212,368	Grants and Purchased Services	204,290	222,146	9	230,674	244,894	260,936
210	Transfer Expenses	12	0	-100	0	0	0
212,578	Total Expenses	204,302	222,146	9	230,674	244,894	260,936
0	Operating Result	0	0	-	0	0	0
0	Total Comprehensive Income	0	0	-	0	0	0

Education and Training Directorate
Statement of Assets and Liabilities on Behalf of the Territory

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
558	Cash and Cash Equivalents	50	50	-	50	50	50
99	Receivables	23	23	-	23	23	23
657	Total Current Assets	73	73	-	73	73	73
657	TOTAL ASSETS	73	73	-	73	73	73
Current Liabilities							
657	Other Liabilities	73	73	-	73	73	73
657	Total Current Liabilities	73	73	-	73	73	73
657	TOTAL LIABILITIES	73	73	-	73	73	73
0	NET ASSETS	0	0	-	0	0	0
REPRESENTED BY FUNDS EMPLOYED							
0	TOTAL FUNDS EMPLOYED	0	0	-	0	0	0

Education and Training Directorate
Statement of Changes in Equity on Behalf of the Territory

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
0	Total Movement in Reserves	0	0	-	0	0	0
0	Balance at the End of the Reporting Period	0	0	-	0	0	0

Education and Training Directorate
Statement of Cash Flows on Behalf of the Territory

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
228,229	Cash from Government for EBT	219,550	238,609	9	247,919	263,257	280,614
210	Taxes, Fees and Fines	12	0	-100	0	0	0
5,316	Other Receipts	5,109	5,588	9	5,652	5,944	6,226
233,755	Operating Receipts	224,671	244,197	9	253,571	269,201	286,840
Payments							
228,229	Grants and Purchased Services	219,550	238,609	9	247,919	263,257	280,614
5,316	Other	5,109	5,588	9	5,652	5,944	6,226
210	Territory Receipts to Government	12	0	-100	0	0	0
233,755	Operating Payments	224,671	244,197	9	253,571	269,201	286,840
0	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	0	0	-	0	0	0
558	CASH AT THE BEGINNING OF REPORTING PERIOD	50	50	-	50	50	50
558	CASH AT THE END OF REPORTING PERIOD	50	50	-	50	50	50

Notes to the 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 and grants and purchased services:
 - the decrease of \$8.078 million in the 2012-13 estimated outcome from the original budget is due to revised Commonwealth Government Grants for non government schools (\$6.196 million) and the impact of rollovers (\$1.882 million); and
 - the increase of \$17.856 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to increased non government schools funding from the Commonwealth Government (\$12.025 million), additional non government schools funding from the ACT Government (\$3.738 million) and the impact of rollovers (\$2.119 million).

Statement of Assets and Liabilities on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

Public School Education Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
519,378	Government Payment for Outputs	526,129	548,459	4	549,861	562,760	580,498
15,841	User Charges - Non ACT Government	15,133	15,519	3	15,919	16,319	16,719
404	User Charges - ACT Government	404	414	2	424	435	435
1,542	Interest	1,350	1,350	-	1,350	1,350	1,350
0	Distribution from Investments with the Territory Banking Account ¹	192	115	-40	115	115	115
19,057	Other Revenue	19,659	19,644	..	19,622	19,624	19,626
248	Resources Received Free of Charge	384	384	-	384	384	384
556,470	Total Revenue	563,251	585,885	4	587,675	600,987	619,127
556,470	Total Income	563,251	585,885	4	587,675	600,987	619,127
Expenses							
378,756	Employee Expenses	383,922	398,585	4	405,065	415,940	431,567
56,991	Superannuation Expenses	57,231	59,082	3	57,919	60,055	61,842
61,561	Supplies and Services	62,817	65,129	4	61,782	60,810	60,780
57,280	Depreciation and Amortisation	65,327	68,236	4	71,445	72,027	72,507
20	Borrowing Costs	12	12	-	12	12	12
1,185	Grants and Purchased Services	2,751	2,560	-7	1,292	1,312	1,341
62,658	Other Expenses	62,524	62,843	1	63,672	64,305	65,032
618,451	Total Ordinary Expenses	634,584	656,447	3	661,187	674,461	693,081
-61,981	Operating Result	-71,333	-70,562	1	-73,512	-73,474	-73,954

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distributions from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Non Government Education Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
3,629	Government Payment for Outputs	4,791	3,762	-21	2,380	2,415	2,461
79	User Charges - Non ACT Government	9	9	-	9	9	9
1	Interest	0	0	-	0	0	0
0	Distribution from Investments with the Territory Banking Account ¹	1	1	-	1	1	1
0	Other Revenue	360	360	-	360	360	360
3,709	Total Revenue	5,161	4,132	-20	2,750	2,785	2,831
3,709	Total Income	5,161	4,132	-20	2,750	2,785	2,831
Expenses							
1,856	Employee Expenses	1,709	1,632	-5	1,431	1,447	1,465
285	Superannuation Expenses	294	253	-14	234	237	242
1,568	Supplies and Services	2,865	2,245	-22	1,079	1,095	1,118
85	Depreciation and Amortisation	85	154	81	183	183	183
0	Grants and Purchased Services	293	0	-100	0	0	0
3	Other Expenses	3	3	-	3	3	3
3,797	Total Ordinary Expenses	5,249	4,287	-18	2,930	2,965	3,011
-88	Operating Result	-88	-155	-78	-180	-180	-180

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distributions from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Vocational Education and Training Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
35,452	Government Payment for Outputs	38,656	37,208	-4	32,346	32,445	35,230
678	User Charges - Non ACT Government	0	0	-	0	0	0
1	User Charges - ACT Government	1	1	-	1	1	1
2	Interest	0	0	-	0	0	0
0	Distribution from Investments with the Territory Banking Account ¹	2	2	-	2	2	2
29	Other Revenue	29	29	-	29	29	29
1	Resources Received Free of Charge	1	1	-	1	1	1
36,163	Total Revenue	38,689	37,241	-4	32,379	32,478	35,263
36,163	Total Income	38,689	37,241	-4	32,379	32,478	35,263
Expenses							
5,713	Employee Expenses	6,287	5,993	-5	5,975	5,905	6,413
869	Superannuation Expenses	931	884	-5	846	836	890
2,501	Supplies and Services	2,358	1,950	-17	2,072	2,049	2,302
46	Depreciation and Amortisation	37	199	438	362	362	362
27,059	Grants and Purchased Services	29,092	28,389	-2	23,452	23,653	25,621
113	Other Expenses	113	113	-	112	113	115
36,301	Total Ordinary Expenses	38,818	37,528	-3	32,819	32,918	35,703
-138	Operating Result	-129	-287	-126	-440	-440	-440

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distributions from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Notes to the Output Class Statements

Significant variations are as follows:

Public School Education Total Ordinary Expenses

- the increase of \$16.133 million in the 2012-13 estimated outcome from the original budget is mainly due to the flow on impact of the audited outcome adjustment relating to depreciation (\$7.885 million), the net impact of Commonwealth Government Grants (including rollovers) (\$4.911 million) and the transfer of childcare services and regulation from the Community and Services Directorate (\$2.951 million).
- the increase of \$21.863 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to wage parameters and indexation (\$14.787 million), increases in staff due to increased enrolments (\$3.939 million) and depreciation (\$2.909 million).

Non Government Education Total Ordinary Expenses

- the increase of \$1.452 million in the 2012-13 estimated outcome from the original budget is mainly due to the impact of rollovers relating to National Partnership Programs.
- the decrease of \$0.962 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the impact of rollovers (\$1.246 million) partially offset by new initiatives (\$0.163 million).

Vocational Education and Training Total Ordinary Expenses

- the increase of \$2.517 million in the 2012-13 estimated outcome from the original budget is mainly due to the impact of rollovers (\$3.204 million), partially offset by the flow on audited outcome impact relating to user charges (\$0.678 million).
- the decrease of \$1.290 million in the 2013-14 Budget from the 2011-12 estimated outcome is mainly due to the impact of rollovers.

COMMUNITY SERVICES DIRECTORATE

Purpose

The work of the Community Services Directorate (the Directorate) is shaped by whole of government priorities that promote the participation and wellbeing of the Canberra community. The focus and responsibility of the Directorate is broad and includes a range of policy and programs that deliver essential services to individuals, their families and the ACT community more broadly.

Services are targeted to people with a disability, children and young people, families, carers, women, Aboriginal and Torres Strait Islander peoples, and people who are ageing. Programs relate to multicultural affairs, volunteering, community services and facilities, concessions, social housing, therapy services, and arts and culture.

The Directorate is committed to recognising the stage of life and circumstances of its clients and to facilitating an outcome that is focused on their individual needs. This is reflected in the Directorate's Strategic Plan which articulates participation as the central driver of its work, and is supported by five goals:

- a positive start – individuals and families receive services and support when they are needed;
- support to grow and develop – individuals and families have the skills, support and information to join in;
- a productive life – people of Canberra are valued contributors to our community;
- a connected community – people of Canberra come together to build a vibrant, resilient and connected community; and
- a leading organisation – leading in the way we work for the people of Canberra.

Participation, and its elements of engaging, learning, working and having a voice, is about ways to achieve better outcomes for everyone in the ACT. Central to this approach is a commitment to value and to build the cultural and social capital in the ACT, and to support and engage people who are the most marginalised and vulnerable in our community.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- delivering effective policies and programs for children and young people, people with a disability, Aboriginal and Torres Strait Islander people, multicultural communities, women, positive ageing and the arts;
- positively engaging with the ACT community and stakeholder groups to promote increased participation and to improve social inclusion;
- implementing the strategic priorities within *Future Directions, Towards Challenge 2014*;
- working in partnership with people with disability, their families and carers, community service providers, the Australian Government and other jurisdictions to prepare for the implementation of DisabilityCare;

- trialling a mobile attendant care and evening service to provide 'drop-in' support for people living with a disability;
- providing additional support and assistance to young people with a disability who have graduated from school;
- providing additional funding to support carers to maintain their personal wellbeing;
- continuing to support the Children and Young People Equipment Loan Scheme (CAYPELS);
- continuing the implementation of the *Blueprint for Youth Justice in the ACT 2012-22*;
- continuing the implementation of the *Refreshing the Service Culture* program of change projects designed to enhance outcomes for children, young people and families;
- developing a strategy and operational framework that will reform the delivery of out of home care services in the ACT;
- continuing the operations of the Transition Unit that provides intensive and targeted programs to young people to assist with moving from custody to the community while in detention at the Bimberi Youth Justice Centre;
- establishing intervention services aimed at facilitating healing and recovery and improving positive outcomes for children and young people who have experienced abuse and neglect and other trauma;
- enhancing services that support young people who seek assistance in transitioning from care and increasing services and supports for targeted at risk groups;
- expanding the Parents as Teachers program, an intensive home visiting program for vulnerable children from birth to three years of age;
- supporting the continuation of the Children and Young People Death Review Committee;
- working with the community sector to build its sustainability, including implementation of Equal Remuneration Case pay outcomes;
- partnering with multicultural communities to promote a diverse and inclusive community;
- providing additional funding to support the National Multicultural Festival;
- establishing a micro-credit program and advice and support service for eligible people from a range of target groups including migrants, Aboriginal and Torres Strait Islander people, young people and women;
- continuing the Community Helping Aboriginal Australians to Negotiate Choices leading to Employment and Success (CHANCES) program that provides nationally accredited training to members of the local Aboriginal and Torres Strait Islander community;
- engaging with Aboriginal and Torres Strait Islander communities, including the Aboriginal and Torres Strait Islander Elected Body, to improve outcomes and advance reconciliation;
- commencing a consultation process to develop the *ACT Multicultural Strategy 2014-18*;

- establishing an Aboriginal and Torres Strait Islander Scholarship Program to support members of the local Aboriginal and Torres Strait Islander communities who wish to study or train to gain qualifications;
- implementing the *ACT Languages Policy 2012-2016*;
- supporting the provision of additional programs through community language schools;
- supporting multicultural specific sporting programs that provide a positive environment for multicultural young people to participate in healthy activities;
- providing scholarships for members of emerging community groups to train as interpreters and translators through the National Accreditation Authority for Translators and Interpreters (NAATI);
- holding an Age-Friendly Cities and Communities Conference prior to the next Older Persons' Assembly;
- implementing the ACT Arts Policy Framework (2012) with a priority on participation;
- promoting an arts-based Fringe Festival in the city centre alongside the annual National Multicultural Festival;
- providing additional funding to support the repairs and maintenance of community facilities;
- undertaking a feasibility and design study for establishing additional Men's Sheds across Canberra;
- upgrading the Ainslie Arts Centre to create a Music Hub;
- undertaking a feasibility study into a purpose built visual arts facility in Kingston;
- upgrading Gorman House;
- undertaking forward design to renovate existing respite properties to improve service delivery to people with a disability;
- scoping and implementing enhancements and upgrades to the Children and Young People System (CHYPS);
- engaging with service users and stakeholders in the co-design of services to improve effectiveness and outcomes for clients; and
- continuing to implement the Respect Equity and Diversity (RED) Framework to create a positive and productive work environment.

Business and Corporate Strategies

In accordance with its Strategic Plan, the Directorate works with community organisations, maintaining a person centred approach within a human rights framework, and places an emphasis on strengthening the skills and professionalism of its people and encouraging work life balance and staff retention.

The Directorate will continue to develop its information management systems to deliver efficient and effective services. The Directorate maintains a comprehensive governance framework which identifies its strategic risks and oversights reporting and accountability.

Each area of the Directorate has a business plan that includes the strategic risks and mitigation plans which are monitored by the Board of Management and the Audit and Review Committee.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
957	Staffing (FTE)	932	962 ¹	924 ²

Notes:

1. The increase in the 2012-13 estimated outcome from the 2012-13 Budget is mainly due to additional staffing for the DisabilityCare Taskforce, staff engaged for strategic projects, and additional staff associated with the provision of disability services and youth justice.
2. The decrease in the 2013-14 Budget from the estimated outcome primarily reflects the impact of savings initiatives.

Strategic Objectives and Indicators

Strategic Objective 1

Provide Services to Strengthen the Capacity of People with Disabilities, their Families and Carers to Maximise Control over their Lives

The Directorate provides disability services through government and non-government service providers to meet the accommodation support, community access, community support, respite care and wellbeing needs of people with moderate to severe disabilities.

Growth in service user numbers is an indicator of the effect that increased funding in the disability services sector has on reaching the target population of people with a profound or severe core activity limitation in the ACT community.

Strategic Indicator 1: Number of Service Users by Service Type Accessed¹

2012-13 Budget No.	2013-14 Budget No.	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
4,260	4,500 ²	4,444	4,978 ³	3,795 ⁴

Notes:

1. Represents the actual Disability Services National Minimum Data Set (DS NMDS) result for the two years prior. For example, the target for 2013-14 is the actual result expected when the 2011-12 DS NMDS is published. This is due to delays in collection, collation and publication of national data.
2. The increase in the 2013-14 Budget from the 2012-13 Budget is due to the continuation of the Quality of Life grants through community support.
3. The increase in 2015-16 is primarily due to increased activity associated with the DisabilityCare Enhanced Service Offer (ESO).
4. The 2016-17 Estimate reflects a decrease associated with 25 per cent of clients transitioning to DisabilityCare and activity associated with the ESO.

Strategic Objective 2

Provide Services to Improve Developmental Outcomes for Children, Young People and Adults with Physical, Intellectual, Communication and Other Functional Difficulties

The Directorate aims to improve developmental outcomes by providing therapy services for children with delays in development from birth to age eight, and for children, young people and adults with disabilities (i.e. from birth to 65 years), including counselling and support, and assistance with physical, intellectual, communication and other functional disabilities.

Growth in the number of clients accessing therapy services is an indicator of the availability of services to improve outcomes for people with physical, intellectual, communication and other functional difficulties.

Strategic Indicator 2: Number of Clients Accessing Services

2012-13 Budget No.	2013-14 Budget No.	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
4,410	4,410	4,320 ^{1,2}	4,320 ²	4,320 ²

Notes:

1. The decrease in 2014-15 is due to cessation of funding for the Therapy Assistants Program at the end of 2013-14.
2. The introduction of DisabilityCare will have some impact on the number of clients accessing Therapy ACT services. Adjustments to reflect this impact in the forward years' estimates will be made at a later stage.

Strategic Objective 3

Improve Outcomes for Children and Families Through the Provision of Coordinated Locally Based Services

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

The number of families accessing the centres indicates the number of families supported in the ACT by a range of early intervention and prevention services and also indicates community awareness of the centres.

Strategic Indicator 3: Number of Families Accessing Services

2012-13 Budget No.	2013-14 Budget No.	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
1,720	1,920	2,000	2,050	2,050

Strategic Objective 4

Provision of Services and Interventions that Reduce the Risk of Re-Substantiated Reports of Abuse

The Directorate provides care and protection services for children and young people.

A reduced re-substantiation rate is an indication that appropriate assessment, evaluation of risk and action have been taken to minimise opportunities for abuse or neglect or the risk of abuse and neglect to reoccur. Repeated occurrences of maltreatment, as indicated by re-substantiation, are also an indicator of cumulative harm which can have a damaging impact on children and young people. It is a national indicator for child protection services.

Strategic Indicator 4: Re-substantiation Rates

	2012-13 Budget %	2013-14 Budget %	2014-15 Target %	2015-16 Target %	2016-17 Target %
Re-substantiation Rate — Within 3 Months	15	15	15	14	14
Re-substantiation Rate — Within 12 Months	28	28	28	26	26

Strategic Objective 5

Improve the Outcomes for People in the Community by Providing a Range of Support and Services

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

Strategic Indicator 5: Value of Community Services Support Programs

2012-13 Budget \$'000	2013-14 Budget \$'000	2014-15 Target \$'000	2015-16 Target \$'000	2016-17 Target \$'000
7,499	7,791	7,985	8,189	8,456

Strategic Objective 6

Promote and Increase Participation in Community Life by Canberrans, Including Those From Culturally and Linguistically Diverse Backgrounds

The Directorate promotes participation in community life by those from culturally and linguistically diverse backgrounds by hosting the annual National Multicultural Festival.

The number of community groups participating in the National Multicultural Festival each year is an indicator of the extent to which community groups participate in community life in the ACT.

Strategic Indicator 6: Number of Groups Participating in the Annual National Multicultural Festival

	2012-13 Budget No.	2013-14 Budget No.	2014-15 Target	2015-16 Target	2016-17 Target
Multicultural Groups	250	150	150	150	150
Community Groups	120	90	90	90	90
Total	370 ¹	240	240	240	240

Note:

1. The number of groups was higher in 2012–13 as a result of the expansion of the National Multicultural Festival for the Centenary of Canberra in 2013.

Strategic Objective 7

Provision of Services that Improve Outcomes for Young People Involved with the Justice System

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

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

Strategic Indicator 7: Recidivism of Young People

	2012-13 Budget %	2013-14 Budget %	2014-15 Target %	2015-16 Target %	2016-17 Target %
Recidivism of Sentenced Young People in Custody	44	43.5	43	42.5	42.5
Recidivism of Young People on Community Based Orders	35	34.5	34	34	34

Strategic Objective 8

Improve Stability of Children in Care through Case Management and Appropriate Services and Programs

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

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

Strategic Indicator 8: Proportion of Children Exiting Care Having Experienced No More than Two Placements in Care

	2012-13 Budget %	2013-14 Budget %	2014-15 Target %	2015-16 Target %	2016-17 Target %
	70	70	70	70	75

Strategic Objective 9

Promote an Anti-violence Culture in the ACT to Ensure that Women Feel Safe

The Directorate works to enhance the status of women and girls in the ACT and to create a community where they are safe, healthy, equally represented, and valued for their contribution to society. This is achieved through the implementation of the ACT Women's Plan and the Prevention of Violence against Women and Children Strategy. This is also achieved through targeted programs such as grant and leadership programs for women and girls.

Sex-disaggregated data from the annual national survey of community satisfaction with policing measures women's perception of safety in public places during the day and at night.

Strategic Indicator 9: The Proportion of ACT Women Who Feel Safe by Themselves in Public Places During the Day and at Night

	2012-13 Budget %	2013-14 Budget %	2014-15 Target %	2015-16 Target %	2016-17 Target %
Day	n/a	90	91	92	93
Night	n/a	35	36	37	38

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1:				
Disability and Therapy Services	100,013	110,563	97,695	108,437
Output 1.1 Disability Services and Policy	86,616	98,024	84,743	96,167

Note:

1. Total cost includes depreciation and amortisation of \$0.891 million in the 2012-13 estimated outcome and \$0.722 million in the 2013-14 Budget.

Output Description

Provision of high quality community based, consumer focused disability services through government and non government service providers to meet the accommodation support, community access and support, respite care and wellbeing needs of people with moderate to severe disabilities.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2 Therapy Services	13,397	12,539	12,952	12,270

Output Description

Provision of therapy services for children with delays in development from birth to age eight, and for children, young people and adults with disabilities (i.e. from birth to 65 years), including counselling and support, and assistance with physical, intellectual, communication and other functional disabilities.

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 2:				
Early Intervention Services	24,563	25,455	22,610	23,834
Output 2.1 Early Intervention²	3,950	25,455	3,548	23,834

Notes:

1. Total cost includes depreciation and amortisation of \$0.917 million in the 2012-13 estimated outcome and \$0.695 million in the 2013-14 Budget.
2. This Output was previously reported as "Child and Family Centre Program".

Output Classes cont.

Output Description

Provision of early intervention and prevention services, with a focus on children pre-birth to age eight and their families. Early intervention and prevention services are provided through a universal platform with targeted services for vulnerable families. Services provided include parenting information available on-line and through parenting tip sheets, sustained home visiting, parenting advice and support services, specialist clinical services, community development and community education. Services are delivered in partnership with other agencies, local community organisations and service providers.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 2.2: Children Services¹	20,613	n/a	19,062	n/a

Note:

1. This Output and associated Accountability Indicators transferred to the Education and Training Directorate (ETD) following the Administrative Arrangements (No 2) of 10 November 2012.

Output Description

Provision of services to assist children, young people and families to participate in a range of community activities and prevention/intervention services. The output includes assessment and monitoring of the operation of education and care services.

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 3:				
Community Participation²	34,894	36,078	28,407	30,471
Output 3.1: Community Relations³	15,593	23,370	10,795	19,237

Notes:

1. Total cost includes depreciation and amortisation of \$4.902 million in the 2012-13 estimated outcome and \$3.668 million in the 2013-14 Budget.
2. This Output Class was previously reported as "Community Development and Policy".
3. This Output was previously reported as "Community Services". The Output now includes functions previously reported as Output 3.2 "Community Affairs".

Output Description

Provision of a variety of support and development activities that strengthen engagement, foster community relations and participation, and build community capacity, including improved access to services.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 3.2: Community Affairs¹	7,228	n/a	6,750	n/a

Note:

1. This Output has been discontinued. Functions and associated costs are included in Output 3.1 Community Relations.

Output Description

Provision of support and policy development activities, including multicultural affairs, the ageing, the status of women and Aboriginal and Torres Strait Islander affairs.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 3.2: Arts Engagement¹	12,073	12,708	10,862	11,234

Note:

1. This Output was previously reported as "Output 3.3 Arts Policy, Advice and Programs".

Output Description

Encourage community participation in and access to the arts through supporting artistic excellence and diversity, strengthening the sustainability of arts organisations and the capacity for arts to contribute to social and economic outcomes and fostering artistic innovation and creative thinking.

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 4:				
Children, Youth and Family Services	81,009	81,292	78,001	78,686
Output 4.1: Youth Services	25,468	25,576	23,771	23,720

Note:

1. Total cost includes depreciation and amortisation of \$2.282 million in the 2012-13 estimated outcome and \$1.873 million in the 2013-14 Budget.

Output Description

Provision of support services to young people at risk and support and supervision of young offenders.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 4.2: Care and Protection Services	55,541	55,716	54,230	54,966

Output Description

Provision of care and protection services for children and young people, promote their safety within the family unit and, where a child is at risk and cannot remain within the family home, support the child in out of home care.

Accountability Indicators

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Output Class 1: Disability and Therapy Services			
Output 1.1: Disability Services and Policy			
a. Accommodation support (number of places) Services that provide accommodation to people with a disability and services that provide support needed to enable a person with a disability to remain in their existing accommodation or to move to more suitable or appropriate accommodation.	500	500	500
b. Community support (number of people accessing service) Services that provide the support needed for a person with a disability to live in a non-institutional setting. These include: behaviour/specialist intervention, counselling, case management, local coordination and development.	1,000	1,000	2,200 ¹
c. Community access (hours of service) Services designed to provide opportunities for people with a disability to gain and use their abilities to enjoy their full potential for social independence. This includes hours of service purchased from the non government sector.	245,000	245,000	265,000 ²
d. Respite – centre based (number of bed nights) Respite care provided in community setting similar to a 'group home' structure and respite care provided in other centre based settings.	8,100	8,100	6,300 ³
e. Respite – in own home (number of hours) Respite care provided in the individual's own home. This includes hours purchased from the non government sector.	50,000	50,000	78,200 ⁴
f. Client satisfaction as measured by annual survey The satisfaction of clients and funded organisations with the relationship with the Directorate and service delivery and contract management by the Directorate.	75%	75%	78% ⁵
g. Cost per head of population	\$234.44	\$236.05	\$259.99 ⁶

Notes:

1. The increase in the 2013-14 target is due to an increase in the support able to be provided to people eligible for supports under DisabilityCare and through the ESO.
2. The increase in the 2013-14 target is due to the higher number of school leavers with high and complex needs anticipated to be eligible for supports under DisabilityCare and through the ESO.
3. The decrease in the 2013-14 target is due an expected decrease in demand for centre-based respite in lieu of more flexible forms of respite available through the ESO.
4. The increase in the 2013-14 target is due to the expected increase in flexible respite options through the ESO.
5. The 2013-14 target has been increased by three per cent from the estimated outcome for 2012-13 consistent with the organisation's commitment to continuous improvement.
6. The increase in the 2013-14 target is due to additional funding under DisabilityCare and through the ESO.

Accountability Indicators cont.

	2012-13 Target	2012-13 Est. Outcome	2013-14 Targets
Output 1.2: Therapy Services			
a. Hours of therapy services provided	66,500	68,500 ¹	68,500 ¹
Hours of therapy services to an individual, group or the community. Hours of service to an individual may include assessments, intervention, consultations with families or other providers of service to the client.			
b. Average cost per hour of therapy service to an individual or group	\$201.83	\$195.58	\$183.05 ²
c. Client satisfaction with therapy service as measured by annual survey	85%	85%	85%
d. New referrals actioned within five working days	95%	95%	95%
New referrals are taken by intake and through the Drop In Clinics. The team leaders will accept these referrals within the five working days of being formally documented as a referral.			

Notes:

1. The increase in the estimated outcome and target for 2013-14 is due to the number of hours achieved through the Therapy Assistant Program group interventions. Provision of group therapy in schools by Therapy Assistants has also resulted in an increased capacity for therapists to provide intervention in other settings.
2. The decrease in the 2013-14 target reflects lower overhead cost allocation.

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Output Class 2: Early Intervention			
Output 2.1: Early Intervention Services¹			
a. Number of group sessions	550	550	500 ²
A group session is an evidence based session that aims to improve parents' skills and knowledge about parenting, or aims to improve children's social and emotional wellbeing. They may be delivered in partnership with other organisations/services to strengthen community capacity to support parents.			
b. Number of Community Development/Education Programs	200	200	150 ²
Any activity that engages the community, in which the general community participates, or which is targeted at the community in general.			
c. Number of families supported through the Parents as Teachers Program	80	80	120 ³
Families are supported through Government provided Parents as Teachers Program (a universal home visiting program that provides families with information and skills appropriate to their child's development during the first three years).			
d. Client satisfaction with services	90%	90%	90%
e. Cost per head of population	\$10.81	\$10.76	\$67.51 ⁴

Notes:

1. This Output has been renamed. It was previously reported as "Child and Family Centre Program".
2. The decrease in the 2013-14 target is due to consolidation of programs provided through the child and family centres.
3. The increase in the 2013-14 target is due to the expansion of the program.
4. The increase in the 2013-14 target is due to the inclusion of children, youth and family support programs previously reported under Output 2.2 Children's Services.

Accountability Indicators cont.

	2012-13 Target	2012-13 Amended Target ²	2012-13 Est.Outcome ²	2013-14 Target
Output 2.2: Children's Services¹				
a. Number of visits to licensed education and care services	504	180	174	n/a
Visits to licensed education and care services to regulate and enforce the National Quality Standards under the <i>Education and Care Services National Law (ACT) Act 2011</i> or assess compliance with the <i>Children and Young People Act 2008</i> .				
b. Education and care services satisfaction with assessment and monitoring functions	85%	85%	85%	n/a
An annual survey that measures the extent to which licensed education and care services are satisfied with the way their services are regulated, including interactions with the Directorate and offering of advice and support.				
c. Cost per visit to licensed education and care services	\$2,901	\$2,901	\$3,001	n/a

Notes:

1. This Output has been transferred to ETD following the Administrative Arrangements (No 2) of 10 November 2012.
2. The amended target and estimated outcome are for the period from 1 July to 9 November 2012 when this Output was the responsibility of the Directorate.

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Output Class 3: Community Participation¹			
Output 3.1: Community Relations²			
a. Number of partnership forums with the community	16	16	n/a ³
The Joint Community Government Reference Group, the Community Recovery Sub-Committee, Community Services Program Forums and the Community Sector Reform Advisory Group are held to foster strategic partnerships to improve sector viability in the ACT.			
b. Number of Community Capacity Building projects supported	15	15	15
Number of grants allocated to assist community organisations to strengthen capacity, sustainability and address disadvantage in the community.			
c. Number of visits to community service organisations	26	26	26
The number of funded service organisations visited during the financial year.			
d. Tenant satisfaction with management of community facilities as measured by annual survey	80%	80%	80%
The annual survey measures the standard of service and assistance Community Facility Managers receive from the Directorate.			
e. Funded organisations' satisfaction with government contract administration (as measured by annual survey)	85%	85%	85%
Measures the extent to which non-government entities that administer and provide services contracted by the government are satisfied with the way their contracts are administered, including management of contract compliance through monitoring contractual requirements and service delivery quality, disbursement of contract payments and offering advice and support to service providers.			

Accountability Indicators cont.

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Output Class 3: Community Participation¹			
Output 3.1: Community Relations²			
f. Percentage of participants that successfully complete the Work Experience and Support Program for Migrants ⁴	n/a	n/a	85%
This program is designed to assist Canberrans from culturally and linguistically diverse backgrounds enter the workforce by providing an opportunity to improve skills and confidence, as well as develop important networks with the ACT Public Service.			
g. Number of grant programs administered (Seniors grants) ⁴	n/a	n/a	1
h. Number of Ministerial Councils that received secretariat support and policy advice ⁴	n/a	n/a	2
Councils include the United Ngunnawal Elders Council and the Ministerial Advisory Council on Ageing.			
i. Cost per head of population	\$46.13	\$42.49 ⁵	\$61.98 ⁶

Notes:

1. This Output Class has been renamed. It was previously reported as "Community Development and Policy".
2. This Output has been renamed. It was previously reported as "Community Services". The Output now includes functions previously reported as Output 3.2 Community Affairs.
3. This indicator has been discontinued.
4. These indicators were previously reported under Output 3.2 Community Affairs.
5. The decrease in the 2012-13 estimated outcome is mainly due to functions transferred to ETD following the Administrative Arrangements (No 2) of 10 November 2012.
6. The increase in the 2013-14 target is mainly due to the inclusion of functions and associated costs previously reported under Output 3.2 Community Affairs.

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Output 3.2: Community Affairs¹			
a. Percentage of participants that successfully complete the Work Experience and Support Program for Migrants	85%	85%	n/a ²
This program is designed to assist Canberrans from culturally and linguistically diverse backgrounds enter the workforce by providing an opportunity to improve skills and confidence, as well as develop important networks with the ACT Public Service.			
b. Number of grant programs administered (Women's and Seniors grants, Multicultural Radio grants, Ethnic Languages grants and Multicultural grants)	5	5	n/a ³
c. Number of Ministerial Councils that received secretariat support and policy advice	4	5 ⁴	n/a ⁵
Councils include the United Ngunnawal Elders Council, Ministerial Advisory Council on Women, Ministerial Advisory Council on Ageing and the ACT Lesbian, Gay, Bisexual, Transgender and Intersex (LGBTI) Community Advisory Council.			
d. Number of contacts made with the Women's Information and Referral Centre	12,000	12,000	n/a ⁶
The Women's Information and Referral Centre provides information and referral services to women and their families.			
e. Cost per head of population	\$19.56	\$19.70	n/a ⁷

Notes:

1. This Output has been discontinued. The functions are now included in Output 3.1 Community Relations.
2. This indicator has been moved to Output 3.1 Community Relations.

Accountability Indicators cont.

3. The majority of this indicator has been discontinued. The component relating to Seniors' grants has been moved to Output 3.1 Community Relations.
4. The increase in the 2012-13 estimated outcome reflects the establishment of the ACT Lesbian, Gay, Bisexual, Transgender and Intersex (LGBTI) Community Advisory Council in March 2013.
5. The majority of this indicator has been discontinued. The component relating to the United Ngunnawal Elders Council and the Ministerial Advisory Council on Ageing has been moved to Output 3.1 Community Relations.
6. This indicator has been discontinued.
7. This indicator has been discontinued.

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Output 3.2: Arts Engagement¹			
a. Provide secretariat support to the ACT Cultural Council ² Secretariat support for bi-monthly meetings of the Council and liaison with the Minister's Office.	6	7 ³	n/a
b. Number of art organisations supporting community participation ⁴ Arts organisations supported by the ACT Arts Fund will implement the objectives of the ACT Arts Policy Framework	n/a	n/a	15
c. Support for arts activity in the ACT (\$'000) Arts activities are supported through grants funding to individuals, groups and organisations for projects and programs that develop the arts, and associated prizes and awards.	\$7,500	\$8,185 ⁵	\$8,389 ⁵
d. Tenant satisfaction with management of Community Arts Facilities The annual survey measures the standard of service and assistance the community arts facility managers receive from artsACT.	85%	85%	85%

Notes:

1. This Output has been renamed. It was previously reported as "Output 3.3 Arts Policy, Advice and Programs".
2. Discontinued indicator. The ACT Cultural Council has been disbanded.
3. ACT Cultural Council meetings were held on a bi-monthly basis (six per year). An extraordinary meeting was held in November 2012 to discuss areas of collaboration or cooperation between the Council and the Cultural Facilities Corporation.
4. New indicator.
5. The higher 2012-13 estimated outcome and 2013-14 target reflects funding to an arts organisation that was inadvertently omitted from the original 2012-13 target.

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Output Class 4: Children, Youth and Family Services			
Output 4.1: Youth Services			
a. Number of custody days used annually The number of days served in custody by a young person.	8,000	8,000	8,000
b. Number of Community Youth Justice clients Includes clients supervised on a community based justice order, clients for whom a court ordered report is requested and clients supported on a voluntary basis.	315	315	315
c. Number of individual clients supported by the Turnaround Program Turnaround is a program providing integrated support to young people aged between 12 to 18 years requiring intensive support.	38	38	38
d. Number of children or young people receiving targeted intervention services through the Adolescent Day Unit and Youth Connection Service ¹ The Adolescent Day Unit supports young people aged 12 to 15 years to work towards returning to school or vocational education programs. Youth Connections works with young people who are at risk of leaving school early.	116	116	n/a

Accountability Indicators cont.

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Output Class 4: Children, Youth and Family Services			
Output 4.1: Youth Services			
e. Youth Justice Case Plans completed ²	n/a	n/a	85%
The proportion of case plans prepared or reviewed within six weeks of the start of a supervised sentenced order.			
f. Average cost per Youth Services client	\$21,835	\$21,835	\$24,628 ³

Notes:

1. This indicator has been discontinued. The Adolescent Day Unit is no longer operational. Service delivery options are currently being remodelled and this indicator will not capture services that will be provided.
2. New indicator.
3. The increase in the 2013-14 target reflects fewer clients as a result of the cessation of the Adolescent Day Unit.

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Output 4.2: Care and Protection Services			
a. Child Protection Reports and Child Concern Reports about children and young people	14,500	14,700 ¹	15,000 ¹
Child Concern Reports and Child Protection Reports are defined in the <i>Children and Young People Act 2008</i> .			
b. Reports requiring appraisal	2,000	2,400 ²	2,400 ²
A report is considered to require an appraisal if, on the basis of the information received and known history of the child or young person, there appears to be reasonable risk of abuse or neglect, or that the child or young person is likely to be in need of care.			
c. Number of child protection reports received and proceeding to appraisal that were substantiated	900	900	900
An appraisal of a child or young person and their situation is recorded as 'substantiated' if in the professional opinion of the Care and Protection worker there is reasonable cause to believe that the child has been suffering, is suffering or is likely to suffer physical or sexual abuse, neglect or other significant harm.			
d. Total number of children and young people receiving care and protection services ³	1,200	1,200	n/a
Includes all children being supported or appraised.			
e. Number of children and young people receiving a Care and Protection service during the year ⁴	n/a	n/a	3,000
Includes all children and young people receiving support throughout the year, short or long term and/or subject of an appraisal.			
f. Number of Aboriginal and Torres Strait Islander children and young people receiving support ⁵	300	300	n/a
Number of Aboriginal and Torres Strait Islander children and young people receiving support from Aboriginal and Torres Strait Islander Services or Child Protection Services.			
g. Number of Aboriginal and Torres Strait Islander children and young people receiving support during the year. ⁶	n/a	n/a	500
Includes all Aboriginal and Torres Strait Islander children and young people receiving support throughout the year, short or long term from Care and Protection Services and/or Aboriginal and Torres Strait Islander Services and/or subject of an appraisal.			
h. Total number of children and young people for whom the Director-General has parental responsibility	580	580	580
As defined by the <i>Children and Young People Act 2008</i> .			

Accountability Indicators cont.

	2012-13 Target	2012-13 Est. Outcome	2013-14 Target
Output 4.2: Care and Protection Services			
i. Total out of home care days used annually	220,500	220,500	225,000 ⁷
Out of home care includes foster care, kinship care, residential care and refugees.			
j. Number of out of home care days used by Aboriginal and Torres Strait Islander children and young people	50,000	50,000	52,000 ⁸
Number of out of home care days used for Aboriginal and Torres Strait Islander children and young people. Out of home care includes foster care, kinship care, residential care and refugees.			
k. Average cost per out of home care day	\$154	\$154	\$155
l. Number of adoptions	15	11 ⁹	12 ⁹
Number of adoption orders granted including inter-country, local and step family adoptions.			

Notes:

1. The increase in the 2012-13 estimated outcome and the 2013-14 target is based on 12 months of trend data which indicates that the number of reports are continuing to increase.
2. The increase in the 2012-13 estimated outcome and the 2013-14 target is based on an analysis of trend data.
3. This indicator has been discontinued and replaced by a new indicator "Number of children and young people receiving a Care and Protection service during the year".
4. New indicator.
5. This indicator has been discontinued and replaced by a new indicator "Number of Aboriginal and Torres Strait Islander children and young people receiving support during the year".
6. New indicator.
7. The increase in the 2013-14 target reflects trend data that suggests that there will continue to be an increase in the number of out of home care days.
8. The increase in the 2013-14 target reflects trend data that suggests that there will continue to be an increase in the number of out of home care days.
9. The lower 2012-13 estimated outcome and 2013-14 target reflects actual adoptions and the trend of the number of applications underway or anticipated.

Changes to Appropriation

Changes to Appropriation – Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	229,199	228,712	231,468	229,092	229,092
FMA Section 16B Rollovers from 2011-12					
Development of Arts Activity Hubs (Scoping)	90	-	-	-	-
Children and Young People Equipment Loan Scheme (CAYPELS)	30	-	-	-	-
Audrey Fagan Foundation Scholarship	30	-	-	-	-
National Disaster Resilience Program	25	-	-	-	-
2013-14 Budget Policy Adjustments					
Kingston Visual Arts Hub (Feasibility Study)	-	300	-	-	-
More Men's Sheds	-	100	100	-	-
Children and Young People System Upgrade	-	150	-	-	-
Intervention Services	-	297	790	874	896
Youth Engagement and Family Support for Youth	-	1,130	1,230	1,279	1,293
Parents as Teachers Program	-	177	359	366	372
National Multicultural Festival	-	100	100	-	-
Micro-credit Program	-	100	103	105	108
Community Helping Aboriginal Australians to Negotiate Choices leading to Employment and Success (CHANCES)	-	220	220	220	220
Aboriginal and Torres Strait Islander Scholarship Program	-	100	100	100	100
Children and Young People Equipment Loan Scheme (CAYPELS)	-	104	-	-	-
Fourth Unit at Bimberi Youth Justice Centre	-	973	989	-	-
Out of Home Care Strategy	-	200	-	-	-
Community Facilities – Management, Repairs and Maintenance	-	520	-	-	-
Children and Young People Death Review Committee	-	218	221	-	-
DisabilityCare – Mobile Attendant Care and Evening Services (MACES)	-	360	-	-	-
DisabilityCare – Additional Support for Post-school Options	-	245	-	-	-
DisabilityCare – Readiness and Service Enhancements	-	3,075	1,850	-	-
Support for Disability Services	-	1,200	-	-	-
General Savings	-	(1,128)	(1,299)	(1,306)	(1,312)
Service Reprofiting	-	(1,412)	(3,866)	(6,061)	(6,155)
Ceasing Initiative	-	(500)	(500)	(500)	(500)
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(68)	(69)	(71)	2,770
Revised Indexation Parameters – Community Sector Indexation	-	(232)	(240)	(250)	106
Revised Superannuation Parameters	-	356	466	479	329
Revised Superannuation Guarantee Rate	-	154	322	671	1,047
Social and Community Services (SACS) Pay Equity Award	-	296	413	619	1,526
Treasurer's Advance – Service Hub for Lesbian Gay Bisexual Transgender Community	90	-	-	-	-
Transfer – Childcare Services and Regulation to ETD	(2,447)	(2,468)	(1,528)	(1,555)	(1,582)
Revised Funding Profile – Blueprint for Youth Justice	(304)	304	-	-	-
Revised Funding Profile – Community Sector Reform	(350)	350	-	-	-
Revised Funding Profile – Civic Childcare Centre (Feasibility)	(150)	150	-	-	-

Changes to Appropriation cont.

Changes to Appropriation – Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Commonwealth Grants – National Disability SPP	-	924	999	964	900
Commonwealth Grants – Aboriginal and Torres Strait Islander Early Childhood Development – Third Child and Family Centre NP	-	(3)	-	-	-
Commonwealth Grants – DisabilityCare NP	500	6,424	3,700	-	-
2013-14 Budget	226,713	241,428	235,928	225,026	229,210

Changes to Appropriation – Territorial

	2012-13	2013-14	2014-15	2015-16	2016-17
Payment for Expenses on Behalf of Territory	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	41,658	43,299	45,064	46,268	46,268
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(30)	(31)	(31)	1,124
Transfer – Taxi Subsidy Scheme	-	214	-	-	-
Revised Funding Profile – Commonwealth Grants – Concessions for Pensioners NP	600	(600)	-	-	90
Commonwealth Grants – Concessions for Pensioners NP	(29)	(34)	(34)	(34)	(35)
2013-14 Budget	42,229	42,849	44,999	46,203	47,447

Changes to Appropriation – Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	30,993	6,144	2,601	2,641	2,641
2nd Appropriation					
FMA Section 16B Rollovers from 2011-12					
Community Youth and Childcare Facilities	691	-	-	-	-
Regional Community Facilities Car Parks and Building Facades	514	-	-	-	-
Street Theatre Extension	350	-	-	-	-
Glassworks and other Arts Facilities – Fire Systems Improvements	276	-	-	-	-
Public Art Scheme	200	-	-	-	-
Capital Upgrades Program	191	-	-	-	-
Tuggeranong Arts Centre Improvements	165	-	-	-	-
Tuggeranong 55 Plus Club	162	-	-	-	-
Bimberi Security Upgrade	161	-	-	-	-
Fitters' Workshop Kingston Foreshore	150	-	-	-	-
Flynn Regional Community Hub Stage 2	117	-	-	-	-

Changes to Appropriation cont.

Changes to Appropriation – Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Commonwealth Grants – Aboriginal and Torres Strait Islander Early Childhood Development – Third Child and Family Centre NP	115	-	-	-	-
Strathnairn Homestead Kitchen, Toilet and Veranda Improvement	70	-	-	-	-
Forde Community Centre	35	-	-	-	-
Holt Preschool Refurbishment	9	-	-	-	-
2013-14 Budget Policy Adjustments					
Ainslie Music Hub	-	1,500	-	-	-
Gorman House Multi-Art Hub	-	500	500	-	-
Disability Housing – Respite and Congregate Living Housing (Design)	-	80	-	-	-
Children and Young People System Upgrade	-	50	50	-	-
Intervention Services	-	200	-	-	-
Youth Engagement and Family Support for Youth	-	70	-	-	-
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	67
Treasurer's Advance – Boundless National Playground	1,000	-	-	-	-
Transfer – Childcare Services and Regulation to ETD	(10,230)	(5,910)	(436)	(447)	(457)
Transfer – Taxi Subsidy Scheme	-	(214)	-	-	-
Revised Funding Profile – Flynn Regional Community Hub Stage 2	5	20	(25)	-	-
Revised Funding Profile – Upgrade of Community Facilities and Childcare Centre improvements	(610)	610	-	-	-
Revised Funding Profile – Tuggeranong Arts Centre Improvements	400	(400)	-	-	-
Revised Funding Profile – Upgrade of Early Childhood Facilities	(1,702)	1,702	-	-	-
Revised Funding Profile – Holt Preschool Refurbishment	(400)	400	-	-	-
Revised Funding Profile – Holder Early Childhood Centre	(3,000)	3,000	-	-	-
Revised Funding Profile – Fitters Workshop Kingston Foreshore	(3,630)	3,630	-	-	-
Revised Funding Profile – Regional Community Facilities Car Parks and Building Facades	(400)	400	-	-	-
Revised Funding Profile – Woden/Weston Creek Community Hub (Feasibility and Forward Design)	(175)	175	-	-	-
Revised Funding Profile – Belconnen Arts Centre Stage 2 (Feasibility and Forward Design)	(80)	80	-	-	-
Revised Funding Profile – Street Theatre Extension	(899)	899	-	-	-
Revised Funding Profile – Tuggeranong 55 Plus Club	(104)	104	-	-	-
Revised Funding Profile – Commonwealth Grants – Aboriginal and Torres Strait Islander Early Childhood Development – Third Child and Family Centre NP	(85)	85	-	-	-
Revised Funding Profile – Forde Community Centre	(35)	35	-	-	-
Revised Funding Profile – Public Art Scheme	(652)	652	-	-	-
Revised Funding Profile – Taxi Subsidy Scheme	(214)	214	-	-	-
2013-14 Budget	13,388	14,026	2,690	2,194	2,251

2013-14 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
New Capital Works						
Disability Housing – Respite and Congregate Living Housing (Design)	80	-	80	-	-	Jun 2014
More Men's Sheds	200	-	100	100	-	Jun 2015
Kingston Visual Arts Hub (Feasibility)	300	-	300	-	-	Jun 2014
Ainslie Music Hub	1,500	-	1,500	-	-	Jun 2014
Gorman House Multi-Art Hub	1,000	-	500	500	-	Jun 2015
Total New Capital Works	3,080	-	2,480	600	-	
Capital Upgrades						
Community and Youth Facilities	1,789	-	1,789			
Arts Facilities	300	-	300			
Total Capital Upgrades	2,089	-	2,089			
Total New Works	5,169	-	4,569	600	-	
Works in Progress						
Woden/Weston Creek Community Hub (Feasibility and Forward Design)	550	100	450	-	-	Jun 2014
Upgrade of Community Facilities and Childcare Centre improvements	1,600	273	1,327	-	-	Jun 2014
Replacement of Canberra Seniors Centre (Design)	650	-	650	-	-	Jun 2014
Tuggeranong Arts Centre Improvements	2,000	1,200	800	-	-	Jun 2014
Flynn Regional Community Hub Stage 2	1,200	1,175	25	-	-	Oct 2013
Belconnen Arts Centre Stage 2 (Feasibility and Forward Design)	300	220	80	-	-	Dec 2013
Holt Preschool Refurbishment	500	100	400	-	-	Jun 2014
Street Theatre Extension	3,180	2,281	899	-	-	Jun 2014
Fitters' Workshop Kingston Foreshore	3,900	270	3,630	-	-	Jun 2014
Regional Community Facilities Car Parks and Building Facades	3,162	2,762	400	-	-	Jun 2014
Tuggeranong 55 Plus Club	1,500	1,396	104	-	-	Dec 2013
National Partnership – Aboriginal and Torres Strait Islander Early Childhood Development – Third Child and Family Centre	4,230	4,145	85	-	-	Dec 2013
Forde Community Centre	352	317	35	-	-	Dec 2013
Public Art Scheme	7,348	6,696	652	-	-	Various
Total Works in Progress	30,472	20,935	9,537	-	-	
Total Capital Works Program	35,641	20,935	14,106	600	-	

Community Services Directorate Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
229,199	Government Payment for Outputs	226,713	241,428	6	235,928	225,026	229,210
2,902	User Charges - Non ACT Government	2,902	2,846	-2	2,894	2,967	2,966
0	Interest	0	26	#	28	28	29
1,226	Other Revenue	1,164	1,500	29	1,035	1,126	1,124
460	Resources Received Free of Charge	460	460	-	460	460	460
233,787	Total Revenue	231,239	246,260	6	240,345	229,607	233,789
Gains							
1,212	Other Gains	1,212	1,236	2	1,264	1,620	1,620
1,212	Total Gains	1,212	1,236	2	1,264	1,620	1,620
234,999	Total Income	232,451	247,496	6	241,609	231,227	235,409
Expenses							
79,717	Employee Expenses	78,812	79,397	1	76,963	74,023	74,000
12,114	Superannuation Expenses	12,020	12,416	3	11,906	11,761	11,979
38,840	Supplies and Services	37,753	39,180	4	37,906	37,441	38,132
9,491	Depreciation and Amortisation	8,992	6,958	-23	7,102	7,108	7,096
87	Borrowing Costs	87	89	2	91	91	91
103,196	Grants and Purchased Services	102,739	115,270	12	113,566	106,376	109,671
76	Other Expenses	76	78	3	80	83	83
243,521	Total Ordinary Expenses	240,479	253,388	5	247,614	236,883	241,052
-8,522	Operating Result	-8,028	-5,892	27	-6,005	-5,656	-5,643
Other Comprehensive Income							
<i>Items that will not be reclassified subsequently to profit or loss</i>							
-1,271	Net Effect of Correction of an Error	5	5	-	729	889	889
41	Inc/Dec in Asset Revaluation Reserve Surpluses	41	49	20	56	66	66
-1,230	Total Other Comprehensive Income	46	54	17	785	955	955
-9,752	Total Comprehensive Income	-7,982	-5,838	27	-5,220	-4,701	-4,688

Community Services Directorate Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
2,773	Cash and Cash Equivalents	2,999	2,999	-	2,999	2,999	2,999
2,724	Receivables	2,149	2,149	-	2,149	2,149	2,149
72	Assets Held for Sale	199	199	-	199	199	199
0	Capital Works in Progress	0	130	#	80	80	80
182	Other Current Assets	134	134	-	134	134	134
5,751	Total Current Assets	5,481	5,611	2	5,561	5,561	5,561
Non Current Assets							
0	Receivables	858	884	3	912	940	969
286,091	Property, Plant and Equipment	260,400	264,776	2	263,073	260,904	258,828
321	Intangibles	120	14	-88	100	80	60
25,569	Capital Works in Progress	11,479	15,613	36	15,093	15,118	15,118
311,981	Total Non Current Assets	272,857	281,287	3	279,178	277,042	274,975
317,732	TOTAL ASSETS	278,338	286,898	3	284,739	282,603	280,536
Current Liabilities							
5,006	Payables	6,721	6,727	..	6,733	6,739	6,745
56	Interest-Bearing Liabilities	252	252	-	252	252	252
1,353	Finance Leases	1,082	1,104	2	1,126	1,148	1,170
21,552	Employee Benefits	22,142	22,886	3	23,628	24,369	25,110
294	Other Provisions	308	308	-	308	308	308
657	Other Liabilities	526	526	-	526	526	526
28,918	Total Current Liabilities	31,031	31,803	2	32,573	33,342	34,111
Non Current Liabilities							
126	Interest-Bearing Liabilities	671	671	-	671	671	671
1,501	Finance Leases	1,226	1,057	-14	888	719	550
2,005	Employee Benefits	2,026	2,145	6	2,265	2,386	2,506
911	Other	1,082	1,082	-	1,082	1,082	1,082
4,543	Total Non Current Liabilities	5,005	4,955	-1	4,906	4,858	4,809
33,461	TOTAL LIABILITIES	36,036	36,758	2	37,479	38,200	38,920
284,271	NET ASSETS	242,302	250,140	3	247,260	244,403	241,616
REPRESENTED BY FUNDS EMPLOYED							
236,393	Accumulated Funds	179,217	187,006	4	184,070	181,147	178,294
47,878	Reserves	63,085	63,134	..	63,190	63,256	63,322
284,271	TOTAL FUNDS EMPLOYED	242,302	250,140	3	247,260	244,403	241,616

Community Services Directorate Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
215,179	Opening Accumulated Funds	207,912	179,217	-14	187,006	184,070	181,147
47,837	Opening Asset Revaluation Reserve	63,044	63,085	..	63,134	63,190	63,256
263,016	Balance at the Start of the Reporting Period	270,956	242,302	-11	250,140	247,260	244,403
Comprehensive Income							
-1,271	Net Effect of Correction of an Error	5	5	-	729	889	889
-8,522	Operating Result for the Period	-8,028	-5,892	27	-6,005	-5,656	-5,643
41	Inc/Dec in Asset Revaluation Reserve Surpluses	41	49	20	56	66	66
-9,752	Total Comprehensive Income	-7,982	-5,838	27	-5,220	-4,701	-4,688
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
30,993	Capital Injections	13,388	14,026	5	2,690	2,194	2,251
-350	Capital Distributions to Government	-350	-350	-	-350	-350	-350
364	Inc/Dec in Net Assets due to Admin Restructure	-33,710	0	100	0	0	0
31,007	Total Transactions Involving Owners Affecting Accumulated Funds	-20,672	13,676	166	2,340	1,844	1,901
Closing Equity							
236,393	Closing Accumulated Funds	179,217	187,006	4	184,070	181,147	178,294
47,878	Closing Asset Revaluation Reserve	63,085	63,134	..	63,190	63,256	63,322
284,271	Balance at the End of the Reporting Period	242,302	250,140	3	247,260	244,403	241,616

Community Services Directorate Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
229,199	Cash from Government for Outputs	226,713	241,428	6	235,928	225,026	229,210
2,902	User Charges	2,902	2,846	-2	2,894	2,967	2,966
17,009	Other Receipts	16,082	17,119	6	14,713	14,068	14,315
249,110	Operating Receipts	245,697	261,393	6	253,535	242,061	246,491
Payments							
78,796	Related to Employees	78,113	78,506	1	76,075	73,132	73,110
12,112	Related to Superannuation	12,018	12,429	3	11,919	11,775	11,992
37,598	Related to Supplies and Services	36,426	38,736	6	37,582	37,054	37,769
86	Borrowing Costs	86	86	-	86	86	86
103,625	Grants and Purchased Services	103,026	114,843	11	112,949	105,731	109,002
16,237	Other	15,372	16,144	5	14,275	13,634	13,883
248,454	Operating Payments	245,041	260,744	6	252,886	241,412	245,842
656	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	656	649	-1	649	649	649
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
30,877	Purchase of Property, Plant and Equipment and Capital Works	12,272	14,003	14	2,667	2,171	2,228
100	Purchase of Land and Intangibles	100	0	-100	0	0	0
0	Issue of Loan	1,000	0	-100	0	0	0
30,977	Investing Payments	13,372	14,003	5	2,667	2,171	2,228
-30,977	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-13,372	-14,003	-5	-2,667	-2,171	-2,228
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
30,993	Capital Injections from Government	13,388	14,026	5	2,690	2,194	2,251
364	Receipt of Transferred Cash Balances	364	0	-100	0	0	0
31,357	Financing Receipts	13,752	14,026	2	2,690	2,194	2,251
Payments							
350	Distributions to Government	350	350	-	350	350	350
322	Repayment of Finance Leases	322	322	-	322	322	322
672	Financing Payments	672	672	-	672	672	672
30,685	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	13,080	13,354	2	2,018	1,522	1,579
364	NET INCREASE / (DECREASE) IN CASH HELD	364	0	-100	0	0	0
2,409	CASH AT THE BEGINNING OF REPORTING PERIOD	2,635	2,999	14	2,999	2,999	2,999
2,773	CASH AT THE END OF REPORTING PERIOD	2,999	2,999	-	2,999	2,999	2,999

Notes to the Budget Statements

Operating Statement

- government payment for outputs:
 - the decrease of \$2.486 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of childcare services and regulation to the Education and Training Directorate (\$2.447 million) and the rollover of program funding from 2012-13 to 2013-14 (\$0.804 million), partially offset by an increase in Commonwealth funding for disability services (\$0.5 million), the rollover of funding from 2011-12 into 2012-13 (\$0.175 million) and additional funding for diversity programs (\$0.090 million); and
 - the increase of \$14.715 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to new initiatives for 2013-14 (\$8.069 million), Commonwealth funding for DisabilityCare (\$5.924 million), revised wage and superannuation parameters (\$1.185 million), indexation of non-salary expenses (\$4.703 million), additional program funding from prior years (\$3.407 million) and programs rolled over from 2012-13 to 2013-14 (\$0.804 million). This is partially offset by savings initiatives (\$6.514 million), cessation of prior year funding (\$2.577 million) and one-off expenditure in 2012-13 (\$0.265 million).
- employee and superannuation expenses:
 - the decrease of \$0.999 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of childcare services and regulation to ETD (\$1.158 million) and the one-off recalculation of long service leave (\$0.217 million), partially offset by an increase in Commonwealth funding for disability services (\$0.376 million); and
 - the increase of \$0.981 million in the 2013-14 Budget from the 2012-13 estimated outcome is primarily due to planned growth in expenses (\$1.402 million), the realignment of expenditure from grants and purchased services and supplies and services (\$1.765 million), new initiatives for 2013 14 (\$1.441 million), and Commonwealth funding for DisabilityCare (\$2.151 million). This is partially offset by savings initiatives (\$4.538 million) and the cessation of one-off funding for programs (\$1.254 million).
- supplies and services:
 - the decrease of \$1.087 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of childcare services and regulation to ETD (\$1.206 million) and programs rolled over to 2012-13 (\$0.150 million), which is partially offset by an increase in Commonwealth funding for disability services (\$0.124 million) and the rollover of funding into 2012-13 (\$0.145 million); and

- the increase of \$1.427 million in the 2013-14 Budget from the 2012-13 estimated outcome is primarily due to new initiatives for 2013-14 (\$1.758 million), Commonwealth funding for DisabilityCare (\$1.263 million), programs rolled over from 2012–13 (\$0.150 million), indexation (\$0.877 million), realignment of expenditure from grants and purchased services (\$0.988 million), and additional program funding from prior years (\$0.443 million). This is partially offset by cessation of prior year funding and one-off expenditure in 2012–13 (\$2.012 million), realignment of expenditure to employee expenses (\$0.771 million) and savings initiatives (\$1.183 million).
- depreciation and amortisation: the decrease of \$2.034 million in the 2013-14 Budget from the 2012-13 estimated outcome is primarily due to the technical adjustment of depreciation for leased properties (\$1.404 million) and the full year effect of the transfer of childcare services and regulation to ETD (\$0.630 million).
- grants and purchased services: the increase of \$12.531 million in the 2013-14 Budget from the 2012-13 estimated outcome is primarily due to new initiatives for 2013-14 (\$4.970 million), Commonwealth funding for DisabilityCare (\$2.510 million), programs rolled over from 2012–13 (\$0.654 million), indexation (\$4.007 million), and additional program funding from prior years (\$3.585 million). This is partially offset by the realignment of expenditure to employee expenses and supplies and services (\$2.295 million), cessation of prior year funding and one-off expenditure in 2012-13 (\$0.3 million) and the impact of savings initiatives (\$0.593 million).

Balance Sheet

- non current assets:
 - the decrease of \$39.124 million in the 2012-13 estimated outcome from the original budget is largely due to the transfer of childcare services and regulation to ETD (\$44.172 million), which is partially offset by the revision of funding profile for some capital works projects and the flow-on impact of the 2011-12 audited outcome (\$1.949 million); and
 - the increase of \$8.430 million in the 2013-14 Budget from the 2012-13 estimated outcome is largely due to new initiatives (\$2.4 million) and the revised funding profile for some capital works projects (\$8.392 million), partially offset by a technical adjustment to accumulated depreciation.
- current liabilities:
 - the increase of \$2.113 million in the 2012-13 estimated outcome from the original budget is mainly due to the flow-on impact of the 2011-12 audited outcome, the change in the methodology of calculating employee leave provisions and revised wage parameters; and
 - the increase of \$0.772 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the expected growth in employee benefits.

Statement of Changes in Equity and Cash Flow Statement

Variations in the statements are explained in the notes above.

Community Services Directorate
Statement of Income and Expenses on Behalf of the Territory

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
41,658	Payment for Expenses on Behalf of Territory	42,229	42,849	1	44,999	46,203	47,447
41,658	Total Revenue	42,229	42,849	1	44,999	46,203	47,447
41,658	Total Income	42,229	42,849	1	44,999	46,203	47,447
Expenses							
22,537	Grants and Purchased Services	23,135	23,216	..	24,822	25,442	26,076
19,121	Other Expenses	19,094	19,633	3	20,177	20,761	21,371
41,658	Total Expenses	42,229	42,849	1	44,999	46,203	47,447
0	Operating Result	0	0	-	0	0	0
0	Total Comprehensive Income	0	0	-	0	0	0

Community Services Directorate
Statement of Assets and Liabilities on Behalf of the Territory

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
17	Cash and Cash Equivalents	18	18	-	18	18	18
3,637	Receivables	5,800	5,800	-	5,800	5,800	5,800
3,654	Total Current Assets	5,818	5,818	-	5,818	5,818	5,818
3,654	TOTAL ASSETS	5,818	5,818	-	5,818	5,818	5,818
Current Liabilities							
3,654	Payables	5,818	5,818	-	5,818	5,818	5,818
3,654	Total Current Liabilities	5,818	5,818	-	5,818	5,818	5,818
3,654	TOTAL LIABILITIES	5,818	5,818	-	5,818	5,818	5,818
0	NET ASSETS	0	0	-	0	0	0
REPRESENTED BY FUNDS EMPLOYED							
0	TOTAL FUNDS EMPLOYED	0	0	-	0	0	0

Community Services Directorate
Statement of Changes in Equity on Behalf of the Territory

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
0	Total Movement in Reserves	0	0	-	0	0	0
0	Balance at the End of the Reporting Period	0	0	-	0	0	0

Community Services Directorate
Statement of Cash Flows on Behalf of the Territory

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
19,121	Cash from Government for EBT	19,092	19,595	3	20,156	20,755	21,363
22,537	Cash from Government - CSO Payments	23,137	23,254	1	24,843	25,448	26,084
587	Other Receipts	584	604	3	586	586	585
42,245	Operating Receipts	42,813	43,453	1	45,585	46,789	48,032
Payments							
22,537	Grants and Purchased Services	23,137	23,218	..	24,824	25,443	26,079
19,708	Other	19,676	20,235	3	20,761	21,346	21,953
42,245	Operating Payments	42,813	43,453	1	45,585	46,789	48,032
0	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	0	0	-	0	0	0
17	CASH AT THE BEGINNING OF REPORTING PERIOD	18	18	-	18	18	18
17	CASH AT THE END OF REPORTING PERIOD	18	18	-	18	18	18

Notes to the 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 \$0.571 million in the 2012-13 estimated outcome from the original budget is mainly due to the re-profiling of Commonwealth funding for certain concessions; and
 - the increase of \$0.620 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to indexation.
- grants and purchased services: the increase of \$0.598 million in the 2012-13 estimated outcome from the original budget is mainly due to the re-profiling of Commonwealth funding for certain concessions.
- other expenses: the increase of \$0.539 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to indexation.

Statement of Assets and Liabilities on Behalf of the Territory

- receivables: the increase of \$2.163 million in the 2012-13 estimated outcome from the original budget is due to the flow-on impact of the 2011-12 audited outcome.
- payables: the increase of \$2.164 million in the 2012-13 estimated outcome from the original budget is due to the flow-on impact of the 2011-12 audited outcome.

Disability and Therapy Services Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
97,165	Government Payment for Outputs	97,695	108,437	11	103,908	99,631	102,042
1,120	User Charges — Non ACT Government	1,120	1,148	3	1,177	1,207	1,207
0	Interest	0	26	#	28	28	29
50	Other Revenue	50	50	-	50	50	50
142	Resources Received Free of Charge	142	142	-	142	142	142
98,477	Total Revenue	99,007	109,803	11	105,305	101,058	103,470
98,477	Total Income	99,007	109,803	11	105,305	101,058	103,470
Expenses							
35,266	Employee Expenses	35,509	35,862	1	33,137	31,870	31,818
5,604	Superannuation Expenses	5,630	5,558	-1	4,974	4,791	4,839
14,519	Supplies and Services	14,673	16,095	10	16,391	15,880	16,174
891	Depreciation and Amortisation	891	722	-19	670	655	655
39	Borrowing Costs	39	40	3	41	41	41
43,129	Grants and Purchased Services	43,271	52,286	21	50,807	48,599	50,721
99,448	Total Ordinary Expenses	100,013	110,563	11	106,020	101,836	104,248
-971	Operating Result	-1,006	-760	24	-715	-778	-778

Early Intervention Services Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
24,545	Government Payment for Outputs	22,610	23,834	5	23,730	24,366	24,614
424	Other Revenue	362	316	-13	0	0	-2
55	Resources Received Free of Charge	55	0	-100	0	0	0
25,024	Total Revenue	23,027	24,150	5	23,730	24,366	24,612
25,024	Total Income	23,027	24,150	5	23,730	24,366	24,612
Expenses							
8,937	Employee Expenses	7,980	7,601	-5	7,659	7,753	7,759
1,133	Superannuation Expenses	1,030	1,006	-2	1,000	986	994
4,994	Supplies and Services	4,035	4,015	..	3,228	3,360	3,424
919	Depreciation and Amortisation	917	695	-24	712	712	712
15	Borrowing Costs	15	15	-	15	15	15
10,559	Grants and Purchased Services	10,559	12,095	15	12,399	12,823	12,992
27	Other Expenses	27	28	4	29	30	30
26,584	Total Ordinary Expenses	24,563	25,455	4	25,042	25,679	25,926
-1,560	Operating Result	-1,536	-1,305	15	-1,312	-1,313	-1,314

Community Participation Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
29,184	Government Payment for Outputs	28,407	30,471	7	29,775	29,610	30,045
978	User Charges — Non ACT Government	978	1,078	10	1,081	1,107	1,110
443	Other Revenue	443	811	83	883	974	974
12	Resources Received Free of Charge	12	12	-	12	12	12
30,617	Total Revenue	29,840	32,372	8	31,751	31,703	32,141
Gains							
1,212	Other Gains	1,212	1,236	2	1,264	1,620	1,620
1,212	Total Gains	1,212	1,236	2	1,264	1,620	1,620
31,829	Total Income	31,052	33,608	8	33,015	33,323	33,761
Expenses							
5,300	Employee Expenses	5,184	5,703	10	5,594	5,259	5,265
489	Superannuation Expenses	472	392	-17	267	194	202
8,754	Supplies and Services	8,472	9,139	8	8,620	8,408	8,558
5,393	Depreciation and Amortisation	4,902	3,668	-25	3,863	3,863	3,851
1	Borrowing Costs	1	1	-	1	1	1
16,158	Grants and Purchased Services	15,863	17,175	8	17,251	17,587	17,859
36,095	Total Ordinary Expenses	34,894	36,078	3	35,596	35,312	35,736
-4,266	Operating Result	-3,842	-2,470	36	-2,581	-1,989	-1,975

Children, Youth and Family Services Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
78,305	Government Payment for Outputs	78,001	78,686	1	78,515	71,419	72,509
804	User Charges - Non ACT Government	804	620	-23	636	653	649
309	Other Revenue	309	323	5	102	102	102
251	Resources Received Free of Charge	251	306	22	306	306	306
79,669	Total Revenue	79,365	79,935	1	79,559	72,480	73,566
79,669	Total Income	79,365	79,935	1	79,559	72,480	73,566
Expenses							
30,214	Employee Expenses	30,139	30,231	..	30,573	29,141	29,158
4,888	Superannuation Expenses	4,888	5,460	12	5,665	5,790	5,944
10,573	Supplies and Services	10,573	9,931	-6	9,667	9,793	9,976
2,288	Depreciation and Amortisation	2,282	1,873	-18	1,850	1,871	1,871
32	Borrowing Costs	32	33	3	34	34	34
33,350	Grants and Purchased Services	33,046	33,701	2	33,099	27,356	28,084
49	Other Expenses	49	50	2	51	53	53
0	Transfer Expenses	0	13	#	10	11	15
81,394	Total Ordinary Expenses	81,009	81,292	..	80,949	74,049	75,135
-1,725	Operating Result	-1,644	-1,357	17	-1,390	-1,569	-1,569

Notes to the Output Class Statements

Significant variations are as follows:

Disability and Therapy Services Total Ordinary Expenses

- the increase of \$10.550 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to increased Commonwealth funding, new initiatives and indexation, partly offset by savings initiatives.

Early Intervention Services Total Ordinary Expenses

- the increase of \$0.892 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to funding for new initiatives and indexation, partially offset by the full year impact of the transfer of childcare services and regulation to ETD and savings initiatives.

Community Participation Total Ordinary Expenses

- the increase of \$1.184 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to funding for new initiatives and indexation, partially offset by the full year impact of the transfer of childcare services and regulation to ETD savings initiatives and one-off expenditure in 2012-13.

HOUSING ACT

Purpose

Housing ACT's principal objective is to provide safe, affordable and appropriate housing that responds to the individual circumstances and needs of low income and disadvantaged people in the community. In doing so, Housing ACT helps to alleviate social isolation and disadvantage and build a safer, stronger and more inclusive and cohesive community.

Housing ACT undertakes its activities in accordance with the Community Services Directorate's Strategic Plan 2012-2015, which is based around the following themes:

- a positive start – individuals and families receive services and support when they are needed;
- support to learn and grow – individuals and families have the skills, support and information to join in;
- a productive life – people of Canberra are valued contributors to our community;
- a connected community – people of Canberra come together to build a vibrant, resilient and connected community; and
- a leading organisation – leading the way we work for the people of Canberra.

Through focussing on these themes, Housing ACT aims to ensure that the focus on clients remains the highest priority and they have the best opportunity to reach their potential and participate fully in the community and the economy.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- continuing to improve services to the most vulnerable and needy in the community, including expanding options for housing for the aged, the homeless and people with a disability. This includes the construction of a Common Ground Supportive Housing facility in the ACT and the provision of supported housing for people with a disability;
- continuing the implementation of the public housing asset management strategy to refurbish or replace public housing to better meet tenant needs, including to redevelop multi-unit sites and re-house older tenants into more suitable housing;
- undertaking a range of works to improve the safety and security of elderly tenants living close to the city in larger multi-unit complexes;
- continuing to undertake a range of works to improve the energy efficiency and comfort of public housing, focussing on building improvements to reduce draughts and heat loss;
- improving services to Aboriginal and Torres Strait Islander families, including by providing more culturally appropriate accommodation. In particular, through the provision of purpose-built accommodation to house the elderly in the community;
- continuing to expand tenant employment programs in partnership with Spotless, Housing ACT's maintenance contract manager; and
- continuing the upgrade to the Housing Information System (Homenet).

Business and Corporate Strategies

In accordance with the *Strategic Plan 2012-15*, Housing ACT will implement programs and direct resources towards reducing homelessness and social exclusion for some of the most vulnerable in the community, and thereby help to build a stronger and more inclusive and cohesive community.

Housing ACT will focus on the outcomes of the tenant satisfaction surveys and increase participation by tenants and the community in policy development and service delivery.

In conjunction with the upgrade of the new business system, Housing ACT will improve work flows and streamline business practices to further integrate business operations, achieve efficiencies and cost savings and provide better information.

Housing ACT will implement strategies to retain staff, strengthen the skills and professionalism of staff and encourage a work life balance.

Estimated Employment Level

2011-12 Actual Outcome	2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
245 Staffing (FTE)	231	231 ¹	232

Note:

1. The 2012-13 estimated outcome excludes contract staff occupying temporary vacant positions whilst recruitment is pending.

Strategic Objectives and Indicators

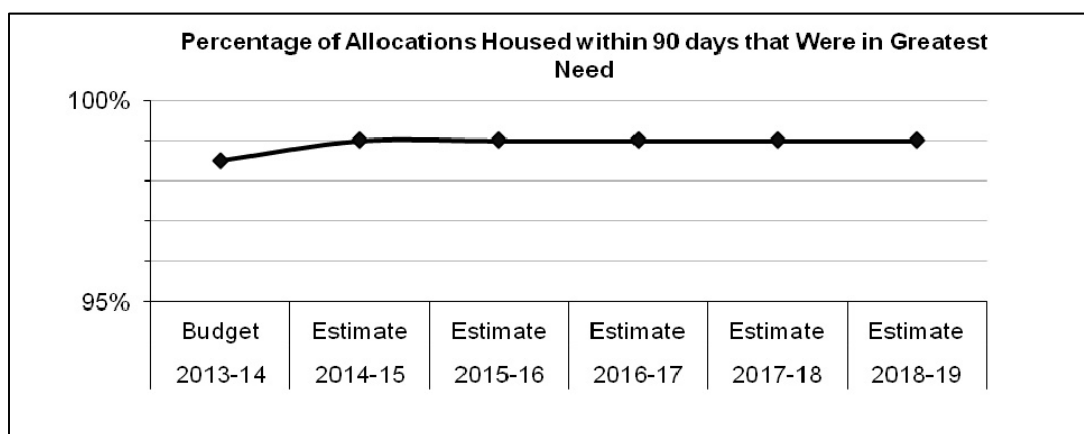
Strategic Objective 1

Appropriately Housing People Most in Need

Housing ACT continues to target housing assistance to those most in need in the community. This housing assistance helps reduce social isolation and disadvantage and build a safer, healthy, more inclusive and cohesive community.

Strategic Indicator 1: Of All New Households that were Allocated within Three Months, the Proportion that was in Greatest Need

This indicator demonstrates the focus on allocating housing to those most in need. It measures the proportion of those housed within three months that were in the greatest need. Needs may include homelessness, having mental health issues, serious medical issues or a disability, where natural support systems are at risk of breaking down, and women escaping domestic violence.



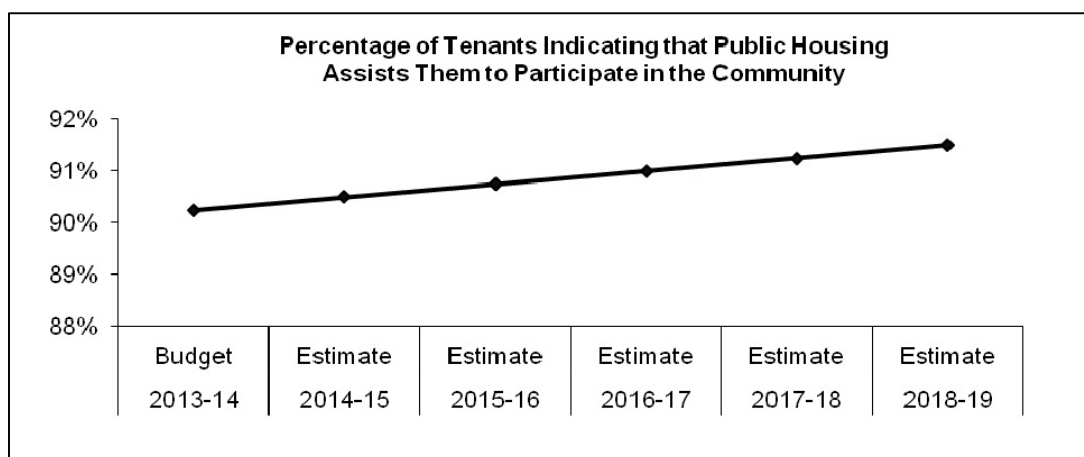
Strategic Objective 2

Access to Safe, Affordable and Sustainable Housing that Contributes to Social and Economic Participation

Housing ACT aims to assist tenants to participate more fully in the community and achieve their potential. Working in partnership with specialist homelessness service providers, Housing ACT enables vulnerable people to build foundation life-skills and improve social inclusion, with the aim of assisting homeless and vulnerable families to secure appropriate long-term accommodation and support that will enable them to sustain their tenancy. In particular, Housing ACT has streamlined access to housing, homelessness and support services, provides transitional housing as a crisis response as well as providing housing to enable homeless people or people at risk of becoming homeless, the opportunity to secure housing that best suits their needs.

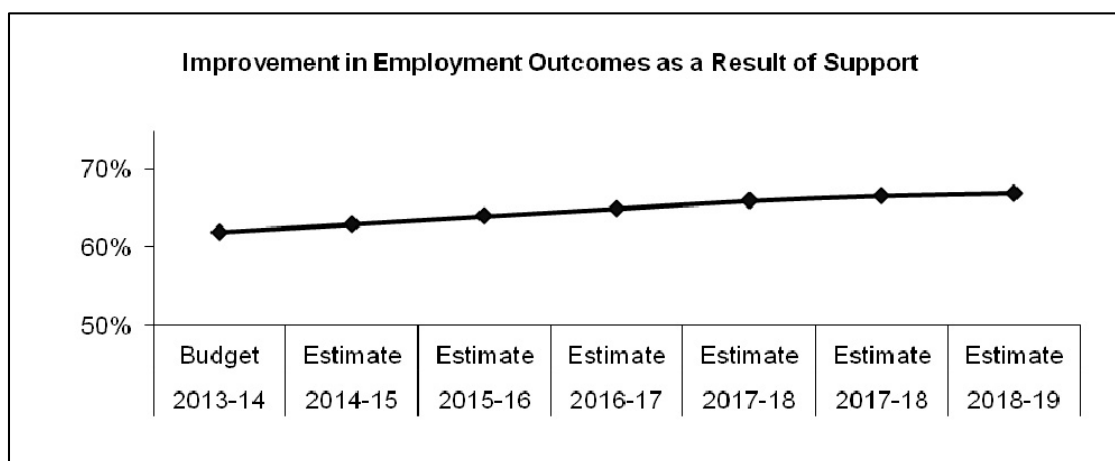
Strategic Indicator 2: Providing Tenants with the Opportunity to be Part of the Community

Social housing helps build a stronger, safer and more inclusive and cohesive community through reducing disadvantage and exclusion for some of the most vulnerable in the community. Achieving successful housing outcomes for those living in social housing includes improving access for tenants to education and employment to enable them to better engage in local, cultural, civic and recreational activities so that they can participate effectively in the community, achieve their potential and live their life to the full.



Strategic Indicator 3: Improving Employment Outcomes for Homeless People to Support them Sustain their Tenancy in Long-term Housing

A key to successful housing outcomes for those tenants transitioning from homelessness or crisis accommodation to mainstream housing is improving access to appropriate and adequate support that will provide improved opportunities for training, education and employment, enabling them to sustain their tenancy and better participate in the community. This indicator shows the improvement in employment outcomes as a result of support and assistance provided following incidents of homelessness.



Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output Class 1:				
Social Housing Services	176,217	156,671	42,541	43,075
Output 1.1: Social Housing Services	176,217	156,671	42,541	43,075

Note:

1. Total cost includes depreciation and amortisation of \$16.644 million in 2012-13 and \$17.123 million in 2013-14.

Output Description

The provision and management of public housing tenancies and properties and the provision of support and resources to homelessness services and community housing providers.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Social Housing Services			
Output 1.1: Social Housing Services			
a. Allocations to those in greatest need Percentage of public housing allocations to priority and highest need applicants.	96%	99%	98%
b. Number of social housing properties This measure includes all public housing properties and those properties owned and controlled by Housing ACT that are head-leased to community housing providers and other agencies.	11,941	11,850	11,830
c. Number of tenancies managed by registered Not-For-Profit housing providers ¹ This measures reports the number of tenancy units as defined by the Australian Institute of Health and Welfare such as house, townhouse flat or room in a boarding house or similar shared accommodation units that are tenanted through registered not-for-profit housing providers. Some dwellings owned by Housing ACT will also be included in this measure where those properties are head-leased from Housing ACT.	900	1,030	1,065
d. Percentage of public housing tenants receiving rebates Eligible tenants are entitled to a rebate of rent such that the rent payable is no more than 25 per cent of assessable household income. Tenants not in receipt of a rebate, pay market rent. The indicator records the percentage of tenants in receipt of a rebate.	91%	92%	93%
e. Number of client service visits conducted The number of current clients visited during the financial year is the combined total of first visits carried out within 90 days of commencement of new tenancies and annual client service visits undertaken.	11,200	11,274	11,150
f. Overall satisfaction with the provision of public housing ² Tenant satisfaction is measured biennially through the National Social Housing Survey and in the alternate years through an internal survey.	75%	73%	75%
g. Average cost per dwelling of public housing ³ Total cost of public housing excluding the payments to community service providers and to the community-housing sector divided by the number of dwellings.	\$10,901	\$11,314	\$11,296
h. Overall satisfaction with the provision of community housing ² Tenant satisfaction is measured biennially through the National Community Housing Survey and in the alternative years through an internal survey.	75%	75%	75%
i. Occupancy rate of public housing Total number of tenancies divided by total number of lettable dwellings.	99%	98%	99%
j. Percentage of tenant accounts ≥ \$500 and four or more weeks in arrears on repayment agreements ⁴ Tenants with rent arrears exceeding four weeks rent and with debts exceeding \$500 are required to enter into agreements to repay the arrears within a reasonable time either prior to an Order to repay the debt has been made by the ACT Civil and Administrative Tribunal or in conjunction with an Order. To maintain the sustainability of the tenancy and not create household stress, policy guidelines provide that the repayment of arrears and the rent payments are not to exceed 30 per cent of total income.	90%	85%	90%
k. Percentage of rent received Percentage of rent received from tenants compared to rent charged, after rebates.	99%	99%	99%

Accountability Indicators cont.

Notes:

1. The higher number of tenancies managed by registered Not-For-Profit housing providers in 2012-13 is due to the higher number of properties constructed under the National Rental Affordability Scheme and properties allocated to the community housing sector from the stimulus projects. The increase in 2013-14 is due to the increase in dwellings derived from dwelling construction funded by the revolving line of credit from the ACT Government to expand affordable housing numbers. Not-for-Profit housing providers also undertake tenancy management of some public housing properties.
2. Internal surveys will be undertaken for both public and community housing for 2013, with results to be finalised in June 2013. The results shown are the estimated results based upon the previous surveys.
3. The average cost per dwelling is higher in 2012-13 as a result of higher property costs, such as repairs and maintenance, rates and body corporate fees and higher employee costs offset by lower depreciation and amortisation.
4. There is a continuing focus on reducing tenant arrears with the deployment of early intervention strategies to ensure that tenants engage with Housing ACT and support services to identify and address issues as early as possible, including debt. However, the results for the measure are slightly below target for the year due to the difficult economic environment facing low income and vulnerable families.

Changes to Appropriation

Changes to Appropriation – Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Government Payment for Outputs					
2012-13 Budget	42,295	41,036	41,559	41,800	41,800
2013-14 Budget Policy Adjustments					
National Partnership Agreement on Homelessness Extension	-	580	-	-	-
Housing and Homelessness Advocacy and Policy Services	-	80	82	-	-
Common Ground Supportive Housing	-	566	-	-	-
Service Reprofitting	-	(1,007)	(237)	(334)	(418)
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters – Community Sector Funding	-	(113)	(117)	(122)	52
Social and Community Services (SACS) Pay Equity Award	-	191	317	453	717
Commonwealth Grants Indexation	-	-	-	-	466
Commonwealth Grants – National Affordable Housing	246	262	381	384	383
Commonwealth Grants – National Partnership Agreement on Homelessness Extension	-	1,480	-	-	-
2013-14 Budget	42,541	43,075	41,985	42,181	43,000

Changes to Appropriation – Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Capital Injections					
2012-13 Budget	17,876	12,067	13,162	10,719	10,719
FMA Section 16B Rollovers Section from 2011-12					
Expansion of Social Housing	1,247	-	-	-	-
2013-14 Budget Policy Adjustments					
Housing for Older People in the Aboriginal and Torres Strait Islander Communities (Design)	-	75	-	-	-
Housing for Elderly Public Housing Tenants (Design)	-	290	-	-	-
Common Ground Supportive Housing	-	7,000	-	-	-
2013-14 Budget Technical Adjustments					
Revised Funding Profile – Expansion of Social Housing	(2,669)	2,669	-	-	-
Revised Funding Profile – Expansion of Social Housing – Stage 2	(400)	400	-	-	-
Cessation – Expansion of Public Housing Energy Efficiency	-	-	-	-	(2,000)
Cessation – Security Improvement Program for Elderly Housing Tenants	-	-	-	-	(500)
Cessation – Disability Dual Occupancy Housing	-	-	-	-	(1,219)
2013-14 Budget	16,054	22,501	13,162	10,719	7,000

2013-14 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
New Capital Works						
Common Ground Supportive Housing	7,000	-	7,000	-	-	Nov 2014
Housing for Elderly Public Housing Tenants (Design)	290	-	290	-	-	Jun 2014
Housing for Older People in the Aboriginal and Torres Strait Islander Community (Design)	75	-	75	-	-	Jun 2014
Total New Works	7,365	-	7,365	-	-	
Works in Progress						
Security Improvement Program for Elderly Public Housing Tenants	1,500	-	500	500	500	Jun 2016
Disability Dual Occupancy Housing	2,948	-	567	1,162	1,219	Jun 2016
Expansion of Social Housing	9,446	6,777	2,669	-	-	Jun 2014
Expansion of Social Housing – Stage 2	5,000	100	2,400	2,500	-	Jun 2015
Expansion of Public Housing Energy Efficiency	10,000	4,000	2,000	2,000	2,000	Jun 2016
Total Works in Progress	28,894	10,877	8,136	6,162	3,719	
Total Capital Works Program	36,259	10,877	15,501	6,162	3,719	

Housing ACT Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
42,295	Government Payment for Outputs	42,541	43,075	1	41,985	42,181	43,000
86,573	User Charges - Non ACT Government	88,480	89,384	1	91,492	93,775	96,092
1,713	Interest	640	672	5	659	209	209
0	Distribution from Investments with the Territory Banking Account ¹	868	560	-35	625	659	686
5,279	Other Revenue	7,374	5,315	-28	5,121	5,238	5,524
135,860	Total Revenue	139,903	139,006	-1	139,882	142,062	145,511
135,860	Total Income	139,903	139,006	-1	139,882	142,062	145,511
Expenses							
20,589	Employee Expenses	21,169	20,927	-1	21,558	22,207	22,876
3,126	Superannuation Expenses	2,912	2,911	..	2,877	2,884	2,904
81,048	Supplies and Services	84,090	84,918	1	87,899	90,630	93,357
17,653	Depreciation and Amortisation	16,644	17,123	3	17,417	17,826	18,323
3,995	Borrowing Costs	3,995	3,779	-5	3,568	3,297	3,102
25,854	Grants and Purchased Services	42,144	23,035	-45	21,693	22,363	23,175
3,763	Other Expenses	5,263	3,978	-24	4,453	4,364	4,454
156,028	Total Ordinary Expenses	176,217	156,671	-11	159,465	163,571	168,191
0	Share of Operating Result from Joint Venture accounted for using the Equity Method	0	0	-	0	6,186	0
-20,168	Operating Result	-36,314	-17,665	51	-19,583	-15,323	-22,680
Other Comprehensive Income <i>Items that will not be reclassified subsequently to profit or loss</i>							
99,625	Inc/Dec in Asset Revaluation Reserve Surpluses	14,240	121,825	756	124,077	117,526	137,134
99,625	Total Other Comprehensive Income	14,240	121,825	756	124,077	117,526	137,134
79,457	Total Comprehensive Income	-22,074	104,160	572	104,494	102,203	114,454

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distributions from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Housing ACT Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
7,402	Cash and Cash Equivalents	13,864	5,293	-62	5,188	5,221	5,570
7,428	Receivables	6,521	6,631	2	6,741	6,854	6,989
20,249	Investments	16,502	11,839	-28	19,298	31,753	38,954
4,336	Assets Held for Sale	21,594	21,863	1	22,132	22,401	22,670
390	Other Current Assets	754	754	-	754	754	754
39,805	Total Current Assets	59,235	46,380	-22	54,113	66,983	74,937
Non Current Assets							
5,175	Receivables	5,174	5,548	7	5,952	499	500
3,413	Investments	4,836	7,862	63	8,970	9,953	10,934
4,481,642	Property, Plant and Equipment	4,296,521	4,419,376	3	4,521,976	4,624,171	4,733,184
1,507	Intangibles	1,042	665	-36	288	0	929
24,916	Capital Works in Progress	26,705	35,832	34	36,222	34,324	32,426
4,516,653	Total Non Current Assets	4,334,278	4,469,283	3	4,573,408	4,668,947	4,777,973
4,556,458	TOTAL ASSETS	4,393,513	4,515,663	3	4,627,521	4,735,930	4,852,910
Current Liabilities							
6,460	Payables	4,722	4,730	..	4,738	4,746	4,754
4,729	Interest-Bearing Liabilities	4,729	4,713	..	4,697	4,673	4,684
216	Finance Leases	98	105	7	112	119	126
6,345	Employee Benefits	6,758	6,882	2	7,019	7,168	7,329
4,311	Other Liabilities	4,018	5,104	27	4,018	4,018	4,018
22,061	Total Current Liabilities	20,325	21,534	6	20,584	20,724	20,911
Non Current Liabilities							
76,887	Interest-Bearing Liabilities	76,887	72,175	-6	67,457	62,782	58,099
124	Finance Leases	380	382	1	384	386	388
552	Employee Benefits	637	657	3	677	697	717
1,182	Other	1,182	152	-87	0	0	0
78,745	Total Non Current Liabilities	79,086	73,366	-7	68,518	63,865	59,204
100,806	TOTAL LIABILITIES	99,411	94,900	-5	89,102	84,589	80,115
4,455,652	NET ASSETS	4,294,102	4,420,763	3	4,538,419	4,651,341	4,772,795
REPRESENTED BY FUNDS EMPLOYED							
1,168,326	Accumulated Funds	1,147,408	1,174,244	2	1,189,823	1,207,219	1,213,539
3,287,326	Reserves	3,146,694	3,246,519	3	3,348,596	3,444,122	3,559,256
4,455,652	TOTAL FUNDS EMPLOYED	4,294,102	4,420,763	3	4,538,419	4,651,341	4,772,795

Housing ACT Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
1,148,618	Opening Accumulated Funds	1,145,668	1,147,408	..	1,174,244	1,189,823	1,207,219
3,209,701	Opening Asset Revaluation Reserve	3,154,454	3,146,694	..	3,246,519	3,348,596	3,444,122
4,358,319	Balance at the Start of the Reporting Period	4,300,122	4,294,102	..	4,420,763	4,538,419	4,651,341
Comprehensive Income							
-20,168	Operating Result for the Period	-36,314	-17,665	51	-19,583	-15,323	-22,680
99,625	Inc/Dec in Asset Revaluation Reserve Surpluses	14,240	121,825	756	124,077	117,526	137,134
79,457	Total Comprehensive Income	-22,074	104,160	572	104,494	102,203	114,454
22,000	Transfer to/from Accumulated Funds	22,000	22,000	-	22,000	22,000	22,000
-22,000	Movement in Asset Revaluation Reserve	-22,000	-22,000	-	-22,000	-22,000	-22,000
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
17,876	Capital Injections	16,054	22,501	40	13,162	10,719	7,000
17,876	Total Transactions Involving Owners Affecting Accumulated Funds	16,054	22,501	40	13,162	10,719	7,000
Closing Equity							
1,168,326	Closing Accumulated Funds	1,147,408	1,174,244	2	1,189,823	1,207,219	1,213,539
3,287,326	Closing Asset Revaluation Reserve	3,146,694	3,246,519	3	3,348,596	3,444,122	3,559,256
4,455,652	Balance at the End of the Reporting Period	4,294,102	4,420,763	3	4,538,419	4,651,341	4,772,795

Housing ACT Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
42,295	Cash from Government for Outputs	42,541	43,075	1	41,985	42,181	43,000
85,885	User Charges	87,765	88,683	1	90,728	92,945	95,219
1,367	Interest Received	294	298	1	255	1,805	209
0	Distribution from Investments with the Territory Banking Account ¹	868	560	-35	625	659	686
5,693	Other Receipts	8,255	5,898	-29	6,152	6,453	6,609
135,240	Operating Receipts	139,723	138,514	-1	139,745	144,043	145,723
	Payments						
20,444	Related to Employees	21,184	20,853	-2	21,490	22,127	22,719
3,126	Related to Superannuation	2,912	2,911	..	2,877	2,884	2,904
80,954	Related to Supplies and Services	83,844	84,849	1	87,717	90,368	92,922
3,942	Borrowing Costs	3,942	3,723	-6	3,510	3,297	3,102
25,854	Grants and Purchased Services	26,600	23,104	-13	21,875	22,625	23,610
3,414	Other	3,414	3,507	3	3,602	3,700	3,700
137,734	Operating Payments	141,896	138,947	-2	141,071	145,001	148,957
-2,494	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-2,173	-433	80	-1,326	-958	-3,234
CASH FLOWS FROM INVESTING ACTIVITIES							
	Receipts						
66,751	Proceeds from Sale/Maturity of Investments	70,751	61,663	-13	59,041	61,345	65,799
33,055	Proceeds from Sale of Property, Plant and Equipment	28,705	44,229	54	43,694	46,304	36,694
99,806	Investing Receipts	99,456	105,892	6	102,735	107,649	102,493
	Payments						
50,000	Purchase of Investments	50,000	57,000	14	66,500	73,800	73,000
60,168	Purchase of Property, Plant and Equipment and Capital Works	48,991	74,673	52	43,312	38,748	28,108
110,168	Investing Payments	98,991	131,673	33	109,812	112,548	101,108
-10,362	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	465	-25,781	#	-7,077	-4,899	1,385

Housing ACT Cash Flow Statement cont.

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM FINANCING ACTIVITIES							
	Receipts						
17,876	Capital Injections from Government	16,054	22,501	40	13,162	10,719	7,000
60	Borrowings Received	300	300	-	300	300	300
17,936	Financing Receipts	16,354	22,801	39	13,462	11,019	7,300
	Payments						
4,922	Repayment of Borrowings	5,162	5,028	-3	5,034	4,999	4,972
130	Repayment of Finance Leases	130	130	-	130	130	130
5,052	Financing Payments	5,292	5,158	-3	5,164	5,129	5,102
12,884	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	11,062	17,643	59	8,298	5,890	2,198
28	NET INCREASE / (DECREASE) IN CASH HELD	9,354	-8,571	-192	-105	33	349
7,374	CASH AT THE BEGINNING OF REPORTING PERIOD	4,510	13,864	207	5,293	5,188	5,221
7,402	CASH AT THE END OF REPORTING PERIOD	13,864	5,293	-62	5,188	5,221	5,570

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distributions from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Notes to Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs: the increase of \$0.534 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to extension of the National Partnership Agreement on Homelessness, additional funding for new initiatives, funding for the Social and Community Services (SACS) pay equity award and indexation, partially offset by savings.
- user charges – non ACT Government:
 - the increase of \$1.907 million in the 2012-13 estimated outcome from the original budget is due to higher than expected indexation of Centrelink payments to tenants resulting in higher rental receipts; and
 - the increase of \$0.904 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the indexation of tenant pension incomes from Centrelink, partially offset by the loss of rents following the extension of rebates to 12 months and the loss of market rent tenants who have exited public housing.
- interest: the decrease of \$1.073 million in the 2012-13 estimated outcome from the original budget is due to the reclassification of interest from investments with the Territory Banking Account.
- other revenue:
 - the increase of \$2.095 million in the 2012-13 estimated outcome from the original budget is mainly due to the receipt of funding for rectification works at the Narrabundah Long Stay Park and payment by Community Housing Canberra Limited to purchase three units, partially offset by lower gains from the sale of properties and lower rate of recoveries of tenant responsible maintenance costs; and
 - the decrease of \$2.059 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the loss of one-off receipts in 2012-13 partly offset by an increase in the profit on sale of properties, the gain arising from revaluation of properties in the Shared Equity Scheme, increased fees from tenant responsible maintenance and for the management of the Affordable Rental Office properties.
- supplies and services:
 - the increase of \$3.042 million in the 2011-12 estimated outcome from the original budget is mainly due to higher than anticipated property ownership costs, particularly rates and water and sewerage charges and the rectification works at the Narrabundah Long Stay Park; and
 - the increase of \$0.828 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the increased cost of rates, water and sewerage charges, insurance and other property costs and the general indexation of other administrative costs, partially offset by reduction in consultancy expenses and savings initiatives.

- depreciation and amortisation:
 - the decrease of \$1.009 million in the 2012-13 estimated outcome from the original budget is mainly due to the movement in property values following the revaluation in 2012-13, partially offset by lower amortisation of the Homenet (business system) due to the deferral of parts of the system upgrade; and
 - the increase of \$0.479 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the expected change in property values following the 2013 revaluation of the public housing portfolio.
- grants and purchased services:
 - the increase of \$16.290 million in the 2012-13 estimated outcome from the original budget is due to additional transfer of properties to the community housing sector, payment of additional costs for transitional housing providers and payment of grants for site-holders at the Narrabundah Long Stay Park as part of the arrangements for rectification of buildings and sites; and
 - the decrease of \$19.109 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to one-off adjustments as noted above and reductions in service purchasing payments to homelessness service providers as a result of reduction in funding under the National Affordable Housing Agreement, partially offset by additional grants under the 2013-14 Transitional National Partnership Agreement on Homelessness, operational funding for Common Ground Supportive Housing and funding for the SACS pay equity award and indexation.
- other expenses:
 - the increase of \$1.5 million in the 2012-13 estimated outcome from the original budget is due to higher demolition and property write-off costs associated with some major redevelopments and compensation payments; and
 - the decrease of \$1.285 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the return to more normal levels of property demolition and write-off costs and compensation payments noted above.
- increase/decrease in asset revaluation reserve: the decrease of \$85.385 million in the 2012-13 estimated outcome from the original budget and the increase of \$107.585 million in the 2013-14 Budget from the 2012-13 estimated outcome are due to asset revaluations.

Balance Sheet

- total current assets:
 - the increase of \$19.430 million in the 2012-13 estimated outcome from the original budget is mainly due to higher cash in hand and investments to fund construction projects that have commenced during the year, but not completed and a higher level of assets held for sale as a larger sales program is expected in 2013-14 to fund planned redevelopment projects, partially offset by lower prepayments; and

- the decrease of \$12.855 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to a decrease in investment balances as funds are used to complete construction projects.
- total non current assets:
 - the decrease of \$182.375 million in the 2012-13 estimated outcome from the original budget is mainly due to a lower than anticipated increase in value of properties from the 2012 revaluation and the delay in some aspects of the Homenet upgrade, partially offset by an increase in capital works in progress and an increase in the investment in shared equity properties following more sales during the year; and
 - the increase of \$135.005 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the anticipated increase in value of properties from the 2013 revaluation, an increase in the shared equity investment and an increase in capital works in progress due to the higher redevelopment and construction program, the Common Ground Supportive Housing project, partially offset by a decrease in intangible assets, with the amortisation of Housing ACT's business application (Homenet).
- total current liabilities:
 - the decrease of \$1.736 million in the 2012-13 estimated outcome from the original budget is due to decreases in payables, payments received in advance from tenants and lease liabilities, partially offset by an increase in employee benefits; and
 - the increase of \$1.209 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the increase in payments received in advance from tenants and higher employee benefits.
- total non current liabilities: the decrease of \$5.720 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the reduction in borrowings from the Commonwealth and the amortisation of the make good requirement for the lease for Nature Conservation House.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Statement of Cash Flows

Variations in the statement are explained in the notes above.

TERRITORY AND MUNICIPAL SERVICES DIRECTORATE

Purpose

The Territory and Municipal Services Directorate (the Directorate) provides a range of municipal services to the community as well as delivering a considerable portion of the Government's capital works program, implementing the Government's sustainable transport policies, and managing programs that protect and conserve the natural resources of the ACT. Administering municipal services and public transport functions involves managing public library services; providing waste and recycling services; constructing and maintaining the Territory's road, cycling, community path and streetlight network; and delivering public transport services through ACTION.

The Directorate manages the ACT's environmental and recreational facilities, providing operational and strategic management of parks and reserves across the ACT including Tidbinbilla Nature Reserve, Namadgi National Park and the Canberra Nature Park. The Directorate also manages the National Arboretum Canberra, a key attraction that opened in February 2013.

The Directorate provides and administers regulatory activities that protect and enhance the natural and built environment, and delivers a range of animal control and welfare services. It also supports the appropriate use, management and conservation of unleased and urban public lands, and public open space.

The Directorate manages a number of Government businesses including Capital Linen Services, Yarralumla Nursery and ACT Property Group, and has administrative oversight responsibility for the ACT Public Cemeteries Authority which manages Woden, Gungahlin and Hall cemeteries.

The Directorate also includes Canberra Connect, a whole of government service that is a primary contact point for the community to access Government information, services and payments.

2013-14 Priorities

Strategic and operational priorities to be pursued in 2013-14 include:

- investing in improved urban amenity to contribute to a liveable and sustainable city;
- undertaking a range of initiatives that contribute to the objectives of *Transport for Canberra* including improved cycling and pedestrian facilities, promoting use of ACTION services by trialling fare discounts and reducing the qualifying age for the Seniors Gold Card, continuing the program of bus stop upgrades and the introduction of real time passenger information for ACTION services;
- progressing capital works projects to maintain a safe and efficient road network, including the upgrade of Constitution Avenue, construction of the Majura Parkway and design work for the second stage of the Ashley Drive upgrade;
- commencing Local Area Traffic Management works to enhance the safety and amenity of suburban streets;
- continuing to establish the National Arboretum Canberra as a key attraction in the ACT and improve irrigation infrastructure to provide long term water security;

- investing in the design and development of recreational infrastructure, fire protection and enhanced natural habitat in the Molonglo River Park precinct;
- continuing to improve the management of Canberra's natural areas to strengthen biodiversity through additional park rangers, pest management programs and the development of operational plans for key areas within Canberra Nature Park;
- supporting the Capital Metro Agency in the development of a light rail network;
- implementing the Parkwood Estate Master Plan to improve environmental outcomes and management of the Estate;
- expanding the Mugga Lane Resource Management Centre to meet current and future community waste management requirements, commissioning a new kerbside waste collection contract and continuing the bulky waste collection service; and
- continuing to provide clear, accurate and concise information to the community, including providing appropriate and timely responses to customer feedback and requests for service.

Business and Corporate Strategies

The Directorate's annual business plan reflects its goals and key priorities for the coming year, including the Director-General's areas of focus. It provides the planning framework for the Directorate to concentrate its resources on delivering quality services to the community which are aligned with the Government's priorities. The delivery of the business plan is underpinned by strategies to operate in a fiscally responsible manner, and to continue to build capacity in the Directorate's workforce.

A central focus of the Directorate in the upcoming year is the delivery of efficient and coordinated municipal services, in addition to the identification and pursuit of strategies that address both environmental and fiscal sustainability outcomes. A key priority continues to be infrastructure management and delivering the Directorate's capital works program through improved project management capability and systems.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
1,012	Staffing (FTE)	1,025 ¹	1,058 ¹	1,056

Note:

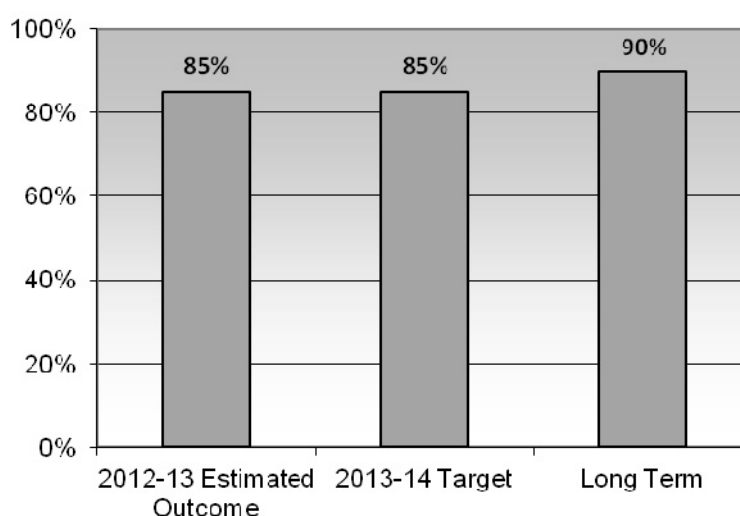
1. The increase in FTE in the 2012-13 estimated outcome from the 2012-13 Budget is due to a movement of staff from contractors to FTE, primarily in Parks and City Services, and the commencement of full operation of the National Arboretum Canberra.

Strategic Objectives and Indicators

Strategic Objective 1 Deliver High-Quality Services

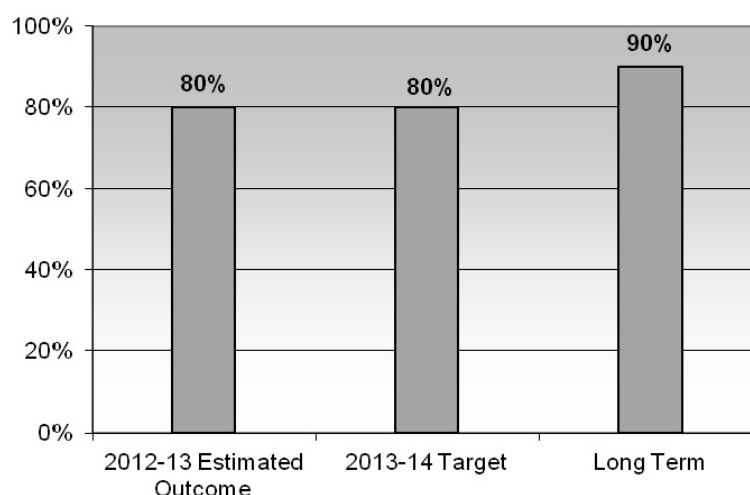
The *Canberra Plan: Towards our Second Century* articulates the Government's priorities through seven strategic themes, one of which refers to the delivery of high quality services. One of the Directorate's objectives is to ensure that services are consistently of high quality, timely, effective and cost efficient and meet the needs of the community; that the city is well maintained and its assets protected; and that members of the community are able to participate in the making of decisions that affect them.

Strategic Indicator 1.1: Customer Satisfaction Continues to Demonstrate Improvement



Overall customer satisfaction with the Directorate's services is measured through a customer satisfaction survey related to the Directorate's core service delivery responsibilities including library service, Canberra Connect, infrastructure services (including roads, community paths, traffic lights and street signs), waste collection, ACTION and parks and reserves.

Strategic Indicator 1.2: Satisfaction with Community Engagement Continues to Demonstrate Improvement

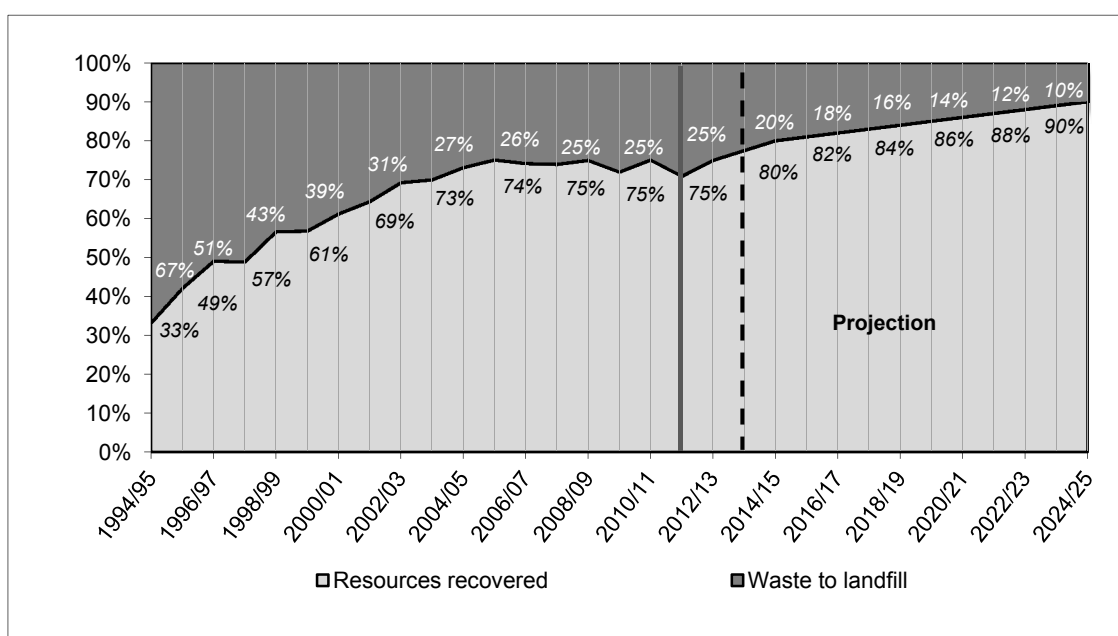


The Directorate undertakes a wide range of community engagement activities including public meetings, forums, online and hardcopy surveys, telephone surveys, focus groups and workshops. This indicator will be measured through a feedback process that is integrated into major community engagement activities, as well as through the Directorate's annual satisfaction survey of 1,000 Canberra residents.

Strategic Objective 2 A Sustainable Future

A sustainable future is one of the Government's strategic themes articulated in *The Canberra Plan: Towards our Second Century*. Its objective is to ensure that Canberra becomes a fully sustainable city and region and that future development is environmentally sensitive; to maintain and protect natural assets, both flora and fauna; and respond to the challenges of climate change. A reduction in the amount of waste going to landfill is one of the strategic progress indicators towards achieving this objective.

Strategic Indicator 2: Reduction in Waste Going to Landfill as a Proportion Recovered from the Waste Stream



Note: The solid line differentiates between actual and forecast resource recovery. The broken line represents the 2013-14 Resource Recovery Target of 77.5 per cent.

This indicator is calculated using weighbridge data of waste to landfill, and data provided by local ACT resource recovery and recycling industries. The waste to landfill and resource recovery data are combined to provide a total waste generation level.

Government initiatives, including the development of a Dry Commercial and Industrial Recycling Facility at Hume and the ACTSmart business recycling initiative jointly coordinated with the Environment and Sustainable Development Directorate (ESDD) will continue to reduce the proportion of waste going to landfill, helping the ACT achieve its target of 80 per cent resource recovery by 2014-15 and 90 per cent by 2024-25.

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1:				
Municipal Services	455,112	466,231	281,557	314,553
Output 1.1: Information Services	41,107	39,277	31,565	30,521

Note:

1. Total cost includes depreciation and amortisation of \$131.629 million in 2012-13 and \$132.904 million in 2013-14.

Output Description

Provision of customer enquiry, information, bill payment and library services to the community through the Canberra Connect shopfront network, contact centres and internet service, and the ACT Library and Information Services' branch and mobile libraries, home library service, the ACT Virtual Library and the Heritage Library.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Roads and Sustainable Transport	290,170	303,837	155,101	182,584

Output Description

Management of the ACT's road and associated assets, stormwater infrastructure, community paths, bridges, traffic signals, streetlights and car parks. This output also includes the provision of ACTION bus services.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.3: Waste and Recycling	28,094	28,543	22,482	22,491

Output Description

Provision of domestic waste and recyclables collection services, operation of resource management and recycling centres, and implementation and evaluation of waste management programs, including household garbage and recycling.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.4: Land Management	88,074	86,995	65,455	72,032

Output Description

Planning and management of the ACT's parks, reserves, National Arboretum Canberra, open space system and plantations, including associated community infrastructure. The land manager role includes maintaining the look and feel of the city; management of land for recreational use; conservation management, including management of national parks, nature reserves, the urban forest; fire management; and pest and weed control.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.5: Regulatory Services	7,667	7,579	6,954	6,925

Output Description

Administration of regulatory activities to protect and enhance the natural and built environment. Provision of advice, education and compliance services to Government and the community in relation to municipal ranger functions, domestic animal management, plant and animal licensing and significant tree preservation.

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 2:				
Enterprise Services	100,656	95,176	1,385	1,415
Output 2.1: Government Services	100,656	95,176	1,385	1,415

Note:

1. Total cost includes depreciation and amortisation of \$14.617 million in 2012-13 and \$14.467 million in 2013-14.

Output Description

Incorporates businesses providing commercial services to ACT Government agencies and the private sector on a fee for service basis, including the Yarralumla Nursery, Capital Linen Services and ACT Property Group.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Municipal Services			
Output 1.1: Information Services			
ACT Library Services			
a. Library visits per capita ¹	5.45	5.45	5.50
b. Items borrowed per capita ¹	7.95	7.95	8.70
c. Number of items downloaded from library databases on the website ²	200,000	200,000	n/a
d. Percentage of population who are registered library members ³	55%	57%	57%
e. Customer satisfaction with library services ⁴	90%	90%	90%
f. Direct cost of public library services per capita ¹	\$35.45	\$35.45	\$35.50
g. Percentage of library collection purchased in previous 5 years	57%	57%	60%
h. Number of ACT publications or items added to the heritage collection	12,000	12,000	12,000
Canberra Connect			
i. Customer volume – number of customer interactions with Canberra Connect ⁵	7.3 million	7.6 million	7.6 million
j. Service accessibility – percentage of attempted customer interactions successfully undertaken ⁵	98%	98%	98%
k. Percentage of customers satisfied with ease of transaction with Canberra Connect ⁶	90%	90%	90%
l. Customer satisfaction with Canberra Connect services	90%	90%	90%
m. Average direct cost per customer interaction ⁷	\$1.80	\$1.75	\$1.79

Notes:

1. 2013-14 target is based on an ACT population of 379,000.
2. Existing indicator discontinued.
3. 2013-14 target based on a population of 379,000 with 57 per cent of the population representing 216,000 library members.
4. The survey includes public libraries only and does not include the virtual, mobile and heritage libraries.
5. 2013-14 target represents 490,000 shopfront transactions, 682,000 contact centre transactions and 6,500,000 web transactions. An interaction represents all transactions including web transactions, over the counter at shopfronts and phone calls to the call centre.
6. Satisfaction is measured from responses to an annual survey by customers regarding their interaction with the Canberra Connect channels.
7. 2013-14 target represents 490,000 shopfront transactions at \$12.78, 682,000 contact centre transactions at \$7.09 and 6,500,000 web transactions at \$0.41.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.2: Roads and Sustainable Transport			
Infrastructure			
a. Annual percentage of territorial roads resurfaced ^{1,2}	5%	4%	5%
b. Annual percentage of municipal roads resurfaced ¹	4%	3%	4%
c. Percentage of customers satisfied with the public road network	> 70%	70%	>70%
d. Percentage of territorial roads in good condition ²	> 86%	87%	>86%
e. Percentage of bridges that meet SM1600 standard on the B Double Network ³	> 73%	75%	>75%
Sustainable Transport			
f. Increase in length (km) of on-road cycle lanes ⁴	25	25	25
g. Increase in length (km) of bus priority/transit lanes ⁵	0.5	0.5	n/a
h. Increase in length (km) of community paths ⁶	35	30	35
i. Customer satisfaction with access to cycle and walking paths ⁷	n/a	n/a	85%

Notes:

1. 2012-13 estimated outcome impacted by wet weather conditions.
2. Territorial roads are sealed major roads that have the principle function of an avenue for movements linking town centres and suburbs. Territorial roads are defined as National Association of Australian State Road Authority Class 1,2,3 and 6.
3. SM1600 standard is a theoretical loading designated by Australian Standards 5100 2004 Bridge Design which should ensure that bridges can carry future vehicle loadings.
4. The indicator refers to the length of on-road cycle lanes that meet the current standard width requirements. Sections of existing lanes that do not meet this standard are not included in the indicator until they are remarked and become compliant.
5. Existing indicator discontinued.
6. 2012-13 estimated outcome reflects less than anticipated transfer of assets from new developments.
7. New indicator.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.3: Waste and Recycling			
a. Annual tonnes of waste to landfill per head of population ¹	0.88	0.80	0.80
b. Annual total resource recovery tonnage per head of population ²	1.44	1.44	1.70
c. Percentage of material recovered from the total waste stream	75%	75%	77.5%
d. Annual contractor cost of kerbside collection per household ³	\$69.00	\$69.00	n/a
e. Cost of recyclables processing per tonne at Hume Materials Recovery Facility ⁴	\$20.87	\$20.76	n/a
f. Percentage of customers satisfied with waste collection services	>90%	>90%	>90%
g. Contract cost of landfill waste per tonne ⁵	\$12.50	\$12.76	\$12.50
h. Annual cost of domestic kerbside waste collection services per head of population ³	n/a	n/a	\$17.65
i. Annual cost of domestic kerbside recycling collection service per head of population ⁴	n/a	n/a	\$10.17

Notes:

1. 2012-13 estimated outcome and 2013-14 target reflect lower than projected commercial and industrial waste sent to landfill. 2013-14 target is based on an ACT population of 379,000 and Queanbeyan population of 38,000. 2013-14 target represents 0.22 household domestic waste, 0.17 construction and demolition and 0.41 relating to commercial and industrial waste.
2. 2013-14 target is based on an ACT population of 379,000 and Queanbeyan population of 38,000. 2013-14 target reflects an increase in the recovery rate.
3. Existing indicator (d) discontinued and replaced with (h) for clarity. 2013-14 target represents an ACT population of 379,000.
4. Existing indicator (e) discontinued and replaced with (i) for clarity. 2013-14 target represents an ACT population of 379,000.
5. 2012-13 estimated outcome reflects increased operating expenses including fuel and wages and salaries.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.4: Land Management			
a. Customer satisfaction with the management of Nature Parks (Tidbinbilla Nature Reserve and Namadgi)	90%	90%	90%
b. Implement activities identified under the Bushfire Operational Plan	100%	100%	100%
c. Complete 5 major projects including the Visitors Centre, Children's Play Space, Reflective Pavilion, Events Terrace and Central Valley ¹	5	5	n/a
d. Customer satisfaction with the management of Town and District Parks	90%	90%	90%
e. Customer satisfaction with the maintenance of street trees ²	80%	70%	70%
f. Customer satisfaction with children's play equipment being well maintained ²	95%	90%	90%
g. Customer satisfaction with the general look and feel of local suburban shopping centres ²	89%	75%	75%
h. The level of visitor satisfaction at the National Arboretum Canberra ³	n/a	n/a	85%

Notes:

- Existing indicator discontinued as projects will be completed in 2012-13.
- 2012-13 estimated outcome and 2013-14 target reflects changes in approach to the Customer Satisfaction Survey.
- New indicator.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.5: Regulatory Services¹			
a. Numbers of dogs processed by the Domestic Animal Shelter ²	1,450	1,400	1,400
b. Percentage of saleable stray and abandoned dogs re-homed	95%	95%	95%
c. Remove abandoned vehicles on unleased land within nine calendar days ³	100%	98%	100%
d. Respond to complaints of public safety issues within two days ⁴	100%	100%	100%
e. Response and collection of 'sharps' on unleased land within 4 hours	100%	100%	100%
f. Responses on Development Applications referred from ACTPLA completed within agreed timeframes ⁵	85%	85%	85%
g. Respond to developers' submissions within adopted timeframes ⁶	85%	85%	85%

Notes:

- 2012-13 Budget included an indicator "Reports of attacking dogs responded to within 4 hours". This indicator was discontinued during 2012-13 by *Notifiable Instrument NI2012-649*.
- 2012-13 estimated outcome is a result of improved enforcement practices, including enforcement of poundage fees and fence inspection of properties.
- Commences from date of notification.
- Issues include line of sight, overhanging foliage, obstructions on nature strips and signs that pose immediate safety hazard.
- Agreed timeframe is 15 working days.
- Adopted timeframe is 20 working days.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 2: Enterprise Services			
Output 2.1: Government Services			
Capital Linen Services			
a. Total tonnes of laundry delivered ¹	4,900	5,204	5,300
b. Retain certification of Quality Management System Standard AS/NZS ISO 9001:2008 ²	100%	100%	100%
Yarralumla Nursery			
c. Plant spoilage within industry standard	< 10%	<10%	< 10%
Property			
d. Use of Renewable Energy ³	5%	5%	5%
e. Occupancy rate for properties designated for use by non government tenants	96%	96%	96%

Notes:

1. The 2012-13 estimated outcome and 2013-14 target reflect the obtainment of a new accommodation sector contract.
2. Standard AS/NZS ISO 9001:2008 supersedes the standard reported against in the 2012-13 Budget AS/NZS ISO 9001:2000.
3. The original target published in the 2012-13 Budget was 37.5 per cent. This target was amended during 2012-13 by *Notifiable Instrument NI2012-646*.

Changes to Appropriation

Changes to Appropriation — Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Government Payment for Outputs					
2012-13 Budget	291,511	290,106	290,149	277,032	277,032
FMA Section 16B Rollovers from 2011-12					
Commonwealth Grant – Local Government Reform Fund NP	87	-	-	-	-
Commonwealth Grants – Nation Building Program NP	87	-	-	-	-
Commonwealth Grants – Exotic Disease Preparedness NP	9	-	-	-	-
2013-14 Budget Policy Adjustments					
Transport for Canberra – Public Transport Improvements	-	835	150	160	160
Additional Park Rangers	-	229	235	514	529
Enhanced Biodiversity Stewardship	-	1,326	-	-	-
Canberra's Urban Treescape	-	1,000	-	-	-
Expanded Municipal Service Delivery	-	2,354	2,046	2,097	2,150
Support for RSPCA Services	-	170	174	-	-
ACTION – Supporting Operational Capacity	-	14,289	9,760	-	-
Transport for Canberra – Real Time Passenger Information System Operations	-	646	700	723	740
Transport for Canberra – MyWay System Management	-	625	638	652	665
Kerbside Waste Collection	-	960	374	390	400
Parks and City Services – Supporting Operational Capacity	-	5,500	-	-	-
Continuation of Bulky Waste Collection Service	-	235	-	-	-
National Arboretum Canberra – Water Security	-	82	83	94	117
Red Hill Nature Reserve Remediation (Finalisation of Design)	-	25	25	-	-
Barry Drive – Bridge Strengthening on Commercial Routes	-	-	-	4	10
Transport for Canberra – Walking and Cycling Infrastructure Stage 4 (Feasibility)	-	900	-	-	-
Drinking Fountains and Refill Stations	-	39	56	57	58
Local Area Traffic Management	-	-	-	10	20
Stormwater Augmentation (Feasibility)	-	100	-	-	-
General Savings	-	(380)	(760)	(950)	(950)
Service Reprofitting	-	(385)	(766)	(1,017)	(1,018)
Cost Recovery	-	(45)	(73)	(111)	(112)
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(350)	(358)	(367)	3,023
Revised Indexation Parameters – ACTION	-	(53)	(55)	(56)	1,175
Revised Superannuation Parameters	(625)	(566)	(548)	(513)	(743)
Revised Superannuation Parameters – ACTION	(357)	(290)	(37)	178	70
Revised Superannuation Guarantee Rate	-	100	213	451	714
Revised Superannuation Guarantee Rate – ACTION	-	61	132	284	455
Transfer – Molonglo Valley – Implementation of Commitments in the Plan for the Protection of Matters of National Environmental Significance from EDD	800	-	-	-	-
Transfer – Property Support from EDD	-	103	104	106	108
Transfer – Local Government Memberships to CMTD	(34)	(115)	(118)	(121)	(124)
Transfer – Carbon Neutral Government Funding to ESDD	(1,513)	(1,655)	(1,414)	(1,451)	(1,490)
Revised Funding Profile – Trial of Bulky Waste Collection	(180)	180	-	-	-

Changes to Appropriation cont.

Changes to Appropriation — Controlled

Government Payment for Outputs	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Revised Funding Profile — Molonglo Valley — Implementation of Commitments in the Plan for the Protection of Matters of National Environmental Significance	(506)	506	-	-	-
Revised Funding Profile — Constitution Avenue	(6,000)	-	6,000	-	-
Revised Funding Profile — Ashley Drive — Stage 1	-	-	(35)	(35)	-
Revised Funding Profile — Town and District Park Upgrades	(15)	(15)	(15)	-	-
Revised Funding Profile — Centenary Trail	-	(388)	-	-	-
Revised Funding Profile — Eastern Valley Way Inlet — Stage 2 Inlet and Public Realm	-	(30)	-	-	-
Revised Funding Profile — ACTION — Fuel Facilities at Depots	(25)	-	-	-	-
Revised Funding Profile — Transport for Canberra — Variable Message Signs	-	(12)	(24)	-	-
Revised Funding Profile — Transport for Canberra — Real Time Passenger Information System	(200)	-	-	-	-
Cessation — Woodland Restoration	-	-	-	(256)	(256)
Cessation — Pest Plant Management	-	-	-	(381)	(381)
Commonwealth Grants — Local Government Reform Fund	(33)	-	-	-	-
Commonwealth Grants — Nation Building Program NP	-	(27)	443	443	443
Commonwealth Grants — Interstate Road Transport Program NP	(74)	(102)	(133)	(167)	(205)
Commonwealth Grants — Exotic Disease Preparedness NP	10	10	20	20	20
2013-14 Budget	282,942	315,968	306,966	277,790	282,610

Changes to Appropriation — Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	266,508	179,277	161,151	62,377	62,377
FMA Section 16B Rollovers from 2011-12					
North Weston Pond and Bridge	3,549	-	-	-	-
National Arboretum Canberra (Commonwealth Contribution)	2,057	-	-	-	-
Monaro Highway Duplication (Canberra Avenue to Newcastle Street)	1,772	-	-	-	-
Transport for Canberra — Real Time Passenger Information System	1,594	-	-	-	-
Majura and Sutton Road Pavement Rehabilitation	1,370	-	-	-	-
West Belconnen Intersection Improvements	1,260	-	-	-	-
Radio System Replacement	849	-	-	-	-
Lake Ginninderra Foreshore — Stage 2 (Emu Inlet) Upgrade	699	-	-	-	-
Playground Safety Program — Upgrade of Playground Facilities in various Suburbs including Gilmore, Kambah, Yarralumla, Oaks Estate and Belconnen — also includes minor upgrades to other Playgrounds throughout Canberra	660	-	-	-	-

Changes to Appropriation cont.

Changes to Appropriation — Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Upgrade of Barbeques across Canberra including Acton, Phillip, Yarralumla and Belconnen	649	-	-	-	-
Transport for Canberra – Gungahlin Town Centre Major Bus Station	533	-	-	-	-
Extension of the Mugga Lane Resource Management Centre Landfill Cell	464	-	-	-	-
Stormwater Improvement Program – Upgrade Works at Sites Highlighted in Previous Studies including Chapman, Page, Higgins and/or Waramanga	422	-	-	-	-
Strategic Bushfire Management Plan Version 2	380	-	-	-	-
Eastern Valley Way Inlet – Stage 2 Inlet and Public Realm	310	-	-	-	-
Construction of Workshop Spaces – Hume Resource Recovery Estate	304	-	-	-	-
Shade Structures – Existing Playgrounds	302	-	-	-	-
Town and District Park Upgrades	291	-	-	-	-
Reconstruction of the Smiths Road Bridge	274	-	-	-	-
ACTION – Fuel Facilities at Depots	267	-	-	-	-
Upgrade and Installation of Security Chutes at ACT Libraries	253	-	-	-	-
Toilet Refurbishments – Upgrade of Public Toilets including those located at Campbell, Acton, Yarralumla and Glebe Park	233	-	-	-	-
Transport for Canberra – City Path Lighting	229	-	-	-	-
Mulligans Flat Dam Restoration	196	-	-	-	-
Restoration of Waterways and Surrounds	191	-	-	-	-
Upgrade of Bunda Street Paving – Stage 1	182	-	-	-	-
Transport for Canberra – ACT Road Safety Strategy (Design)	149	-	-	-	-
Pavement Rehabilitation – Selected Failed Pavement Sections on various locations of Gungahlin Drive North of the Barton Highway	148	-	-	-	-
Cycling, Signage, Footpaths – Cycling Component	146	-	-	-	-
Transport for Canberra – Erindale Centre Major Bus Station	138	-	-	-	-
Transport for Canberra – Belconnen to City Transitway Stage 1 (Barry Drive and College Street Sectors)	135	-	-	-	-
Transport for Canberra – Installation of Bus Shelters	135	-	-	-	-
West Belconnen Landfill Sullage Pit Remediation	135	-	-	-	-
Fyshwick Stormwater Augmentation – Stage 2	131	-	-	-	-
Shopping Centre Upgrade Program – Red Hill and Lyons	120	-	-	-	-
Ashley Drive – Stage 1	120	-	-	-	-
Remediation of Fuel Storage Facilities	111	-	-	-	-
Mulligans Flat Restoration and Interpretation	95	-	-	-	-
Transport for Canberra – Barton Bus Station (Design)	92	-	-	-	-
Namadgi P10 School – Pedestrian Bridge	92	-	-	-	-
Transport for Canberra – Point to Point Cameras	83	-	-	-	-
Transport for Canberra – Canberra Avenue Bus Priority Measures	77	-	-	-	-
Enhancement of Library Collections	73	-	-	-	-
Transport for Canberra – Bike and Ride Facilities	73	-	-	-	-
Transport for Canberra – Variable Message Signs	72	-	-	-	-

Changes to Appropriation cont.

Changes to Appropriation — Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Refurbishment of Albert Hall	64	-	-	-	-
Centenary Trail	60	-	-	-	-
Enhance Library Collections	60	-	-	-	-
Transport for Canberra – Park and Ride Facilities	59	-	-	-	-
Replacement of 871 Street Lights with Energy Efficient Lights at Kaleen, Ainslie, O'Connor and Charnwood	59	-	-	-	-
Security Upgrades – West Belconnen Resource Management Centre	50	-	-	-	-
Security Upgrades – Mugga Lane Resource Management Centre	50	-	-	-	-
Accessible Public Toilets	44	-	-	-	-
Urban Open Space – Upgrade Program	43	-	-	-	-
Transport for Canberra – Improvements to City Bus Services and Facilities	43	-	-	-	-
Belconnen Skate Park (Design)	34	-	-	-	-
Upgrade of Bollards, Barriers and Access Gates at various locations including Deakin, Farrer, Phillip, Mawson, Stirling, Giralang, Kaleen, Gungahlin, Belconnen, Yarralumla and Barton to Prevent Illegal Access to Parks	32	-	-	-	-
Transport for Canberra – Major Bus Stops Program	28	-	-	-	-
Replacement of Old Street Light Cabling in Braddon and Turner	28	-	-	-	-
Transport for Canberra – Northbourne Avenue Bus Priority Measures and Dickson Major Bus Station	27	-	-	-	-
Bus Stop Disability Improvements – Upgrade of Selected Bus Stops to Meet Disability Standards	20	-	-	-	-
The Sanctuary at Tidbinbilla – Stage 2 and Birrigai Outdoor School Development	19	-	-	-	-
Transport for Canberra – Walking and Cycling Infrastructure	16	-	-	-	-
Transport for Canberra – Woden Bus Depot Upgrade	14	-	-	-	-
Invasive Environmental Weed Control – Lake Burley Griffin	12	-	-	-	-
Park Signs	12	-	-	-	-
Road Surface Repairs and Safety Improvements to be undertaken at ACTION's Belconnen and Tuggeranong Depots	11	-	-	-	-
Upgrades to Street Furniture in Urban Parks and Shopping Centres across Canberra including Campbell Shops, Hackett Shops, O'Connor Parks and Shops, Acton Park, Kaleen, Weston/Stirling, Palmerville Park and other locations adjacent to Aged Persons Units	10	-	-	-	-
Lake Ginninderra Community Path Lighting	10	-	-	-	-
ACTION – Bus Station CCTV connection to Winchester Centre	3	-	-	-	-
Forde – Mulligans Flat Road Extension and Water Quality Control Pond	3	-	-	-	-
Upgrade of Protective Security Infrastructure across ACTION's Bus Fleet and Staff Facilities	2	-	-	-	-
Official Opening 2013 – National Arboretum Canberra ¹	(7,542)	-	-	-	-

Changes to Appropriation cont.

Changes to Appropriation — Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Gungahlin Drive Extension – Stage 2	(2,067)	-	-	-	-
Transport for Canberra – Parkes Way Widening	(1,806)	-	-	-	-
Kings Highway Upgrade	(932)	-	-	-	-
North-South Arterial Road for Molonglo Suburbs	(433)	-	-	-	-
ACTION – Bus Fleet Replacement	(424)	-	-	-	-
Commonwealth Grants – Black Spot Program NP	(401)	-	-	-	-
West Belconnen Resource Management Centre Rehabilitation of Landfill Cells	(307)	-	-	-	-
Transport for Canberra – Barry Drive and Clunies Ross Street Intersection Upgrade	(216)	-	-	-	-
Restoration of Tharwa Bridge	(189)	-	-	-	-
Transport for Canberra – Cotter Road Improvements	(163)	-	-	-	-
Transport for Canberra – City Path Lighting	(137)	-	-	-	-
Upgrade and Reconstruction of Critical Road Infrastructure	(115)	-	-	-	-
Jerrabomberra Wetlands Infrastructure Improvements	(97)	-	-	-	-
Remediation of West Belconnen Landfill Borrow Pit	(83)	-	-	-	-
Transport for Canberra – Public Transport Infrastructure	(63)	-	-	-	-
Molonglo Riverside Park Planning (Design)	(34)	-	-	-	-
Mugga Lane – Rehabilitation of Old Landfill Cells	(33)	-	-	-	-
Transport for Canberra – Flemington Road Bus Priority Study (Design)	(24)	-	-	-	-
ACT New Landfill and Other Studies	(5)	-	-	-	-
2013-14 Budget Policy Adjustments					
Kerbside Waste Collection	-	1,631	-	-	-
National Arboretum Canberra – Water Security	-	1,060	1,023	499	998
Red Hill Nature Reserve Remediation (Finalisation of Design)	-	135	-	-	-
Kingston – Wentworth Avenue Pavement Rehabilitation Stage 2 (Design)	-	200	-	-	-
Transport for Canberra – Real Time Passenger Information System – Passenger Information Displays and Signage	-	190	-	-	-
Transport for Canberra – Bus Stop Upgrades to Disability Standards Stage 3	-	2,000	-	-	-
Barry Drive – Bridge Strengthening on Commercial Routes	-	479	-	-	-
Ashley Drive – Stage 2 (Design)	-	775	800	-	-
Transport for Canberra – Walking and Cycling Infrastructure Stage 4 (Design)	-	773	-	-	-
Yarralumla – Canberra Brickworks Site Remediation	-	1,167	1,733	-	-
Mitchell – Capital Linen – Replacement of HVAC System	-	526	2,011	-	-
Local Shopping Centre Upgrade Program (Design)	-	360	-	-	-
Drinking Fountains and Refill Stations	-	80	160	-	-
Local Area Traffic Management	-	1,000	-	-	-
Transport for Canberra – Park and Ride Facilities (Design)	-	120	-	-	-
Weston Creek – Group Centre Parking (Design)	-	48	-	-	-

Changes to Appropriation cont.

Changes to Appropriation — Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	511
Impact of Prior Year Budget Decision – ACTION – Bus Replacement Program	-	-	-	-	505
Revised Funding Profile – Transport for Canberra – West Belconnen Transit Stops and Terminus Improvements and Design	50	(50)	-	-	-
Revised Funding Profile – Mugga Lane – Land Fill Extension Stage 5	-	(2,000)	-	2,000	-
Revised Funding Profile – Gungahlin – Recycling Drop Off Centre	(250)	250	-	-	-
Revised Funding Profile – Mugga – Clean Fill Transfer Site – Technical Investigation and Design	(200)	200	-	-	-
Revised Funding Profile – Transport for Canberra – Walking and Cycling Infrastructure Stage 3	750	-	-	(750)	-
Revised Funding Profile – Bus Stop Upgrades to Disability Standards Stage 2	750	-	-	(750)	-
Revised Funding Profile – Molonglo Riverside Park Stage 1	(3,300)	3,300	-	-	-
Revised Funding Profile – Upgrade to Furniture and Bins in Parks and Shopping Centres Across the City	(150)	150	-	-	-
Revised Funding Profile – Playground Design and Safety Upgrades	(250)	250	-	-	-
Revised Funding Profile – Upgrade to Public Toilet Facilities	(200)	200	-	-	-
Revised Funding Profile – Inner North – Off Leash Dog Park	(35)	35	-	-	-
Revised Funding Profile – Transport for Canberra – Erindale Bus Station (Design)	(220)	220	-	-	-
Revised Funding Profile – Transport for Canberra – Cotter Road Improvements	(1,500)	1,500	-	-	-
Revised Funding Profile – Transport for Canberra – Canberra Avenue Bus Priority Measures	(4,300)	3,000	1,300	-	-
Revised Funding Profile – Transport for Canberra – Majura Parkway	(9,000)	(2,000)	(500)	11,500	-
Revised Funding Profile – Ashley Drive – Stage 1	(4,200)	4,200	-	-	-
Revised Funding Profile – Shopping Centre Upgrade Program – Red Hill and Lyons	(1,729)	629	1,100	-	-
Revised Funding Profile – Town and District Park Upgrades	(343)	(157)	500	-	-
Revised Funding Profile – Strategic Bushfire Management Plan Version 2	790	(790)	-	-	-
Revised Funding Profile – Jerrabomberra Wetlands Infrastructure Improvements	(305)	305	-	-	-
Revised Funding Profile – Centenary Trail	(1,569)	1,569	-	-	-

Changes to Appropriation cont.

Changes to Appropriation — Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Revised Funding Profile – Eastern Valley Way Inlet – Stage 2 Inlet and Public Realm	(100)	100	-	-	-
Revised Funding Profile – Official Opening 2013 – National Arboretum Canberra	(532)	532	-	-	-
Revised Funding Profile – Remediation of Fuel Storage Facilities	(536)	536	-	-	-
Revised Funding Profile – Transport for Canberra – Woden Bus Depot Upgrade	(1,626)	1,626	-	-	-
Revised Funding Profile – ACTION – Fuel Facilities at Depots	(2,000)	2,000	-	-	-
Revised Funding Profile – Remediation of West Belconnen Land Fill Borrow Pit	(255)	(100)	50	305	-
Revised Funding Profile – ACTION – Bus Replacement Program	(2,202)	2,202	-	-	-
Revised Funding Profile – Transport for Canberra – Variable Message Signs	(1,500)	1,500	-	-	-
Revised Funding Profile – ACTION – Bus Fleet Replacement	536	(536)	-	-	-
Revised Funding Profile – Transport for Canberra – Real Time Passenger Information System	(6,239)	5,816	423	-	-
Cessation – Transport for Canberra – Walking and Cycling Infrastructure Stage 3	-	-	-	-	(1,750)
Cessation – Transport for Canberra – Bus Stop Upgrades to Disability Standards Stage 2	-	-	-	-	(750)
Cessation – Commonwealth Grants – Majura Parkway NP	-	-	-	-	(20,000)
Cessation – Garbage and Recycling Bin Replacement Program	-	-	-	-	(500)
Cessation – ACTION – Bus Fleet Replacement	-	(500)	-	-	-
Commonwealth Grants – Black Spots Program NP	(78)	(90)	-	-	-
Commonwealth Grants – Heavy Vehicle Safety Program NP	(107)	4,399	473	341	341
Commonwealth Grants – Roads to Recovery Program NP	(1,495)	-	-	-	-
Commonwealth Grants – Sustainable Australia – Managed Motorways NP	-	-	(324)	-	-
Commonwealth Grants – Off Network Projects NP	-	-	300	-	-
Commonwealth Grants – Regional Infrastructure Fund NP	81	-	696	82	112
Commonwealth Grants – Parliament House Walk NP	100	-	-	-	-
2013-14 Budget	232,501	218,117	170,896	75,604	41,844

Note:

1. This rollover reflects an acceleration of the National Arboretum Canberra capital works from 2012-13 to 2011-12.

2013-14 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
New Capital Works						
<u>Roads ACT</u>						
Kingston – Wentworth Avenue Pavement Rehabilitation Stage 2 (Design)	200	-	200	-	-	Jun 2014
Transport for Canberra – Real Time Passenger Information System – Passenger Information Displays and Signage	190	-	190	-	-	Jun 2014
Transport for Canberra – Bus Stop Upgrades to Disability Standards Stage 3	2,000	-	2,000	-	-	Jun 2014
Barry Drive – Bridge Strengthening on Commercial Routes	479	-	479	-	-	Jun 2014
Ashley Drive – Stage 2 (Design)	1,575	-	775	800	-	Jun 2015
Transport for Canberra – Walking and Cycling Infrastructure Stage 4 (Feasibility)	900	-	900	-	-	Jun 2014
Transport for Canberra – Walking and Cycling Infrastructure Stage 4 (Design)	773	-	773	-	-	Jun 2014
Local Area Traffic Management	1,000	-	1,000	-	-	Jun 2014
Transport for Canberra – Park and Ride Facilities (Design)	120	-	120	-	-	Jun 2014
Weston Creek – Group Centre Parking (Design)	48	-	48	-	-	Jun 2014
Stormwater Augmentation (Feasibility)	100	-	100	-	-	Jun 2014
<u>Parks, Conservation and Land</u>						
Red Hill Nature Reserve Remediation (Finalisation of Design)	135	-	135	-	-	Jun 2014
Local Shopping Centre Upgrade Program (Design)	360	-	360	-	-	Jun 2014
Drinking Fountains and Refill Stations	240	-	80	160	-	Jun 2015
National Arboretum Canberra – Water Security ¹	3,580	-	1,060	1,023	499	Jun 2017
<u>Property</u>						
Yarralumla – Canberra Brickworks Site Remediation	2,900	-	1,167	1,733	-	Jun 2015
Total New Capital Works	14,600	-	9,387	3,716	499	
Capital Upgrades						
Yarralumla Nursery	680	-	680			
National Arboretum Canberra	800	-	800			
Road Safety Measures and Rehabilitation	4,460	-	4,460			
Water Resources/Stormwater Improvements	2,050	-	2,050			
Sustainable Transport Initiatives	1,100	-	1,100			
Neighbourhood Improvements	3,575	-	3,575			
Residential Street Improvements	250	-	250			
Open Space Improvements	1,410	-	1,410			
ACT NoWaste	220	-	220			

2013-14 Capital Works Program cont.

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
ACTION	2,100	-	2,100			
Property Upgrades	2,400	-	2,400			
Canberra Connect	318	-	318			
Domestic Animal Services	100	-	100			
Total Capital Upgrades	19,463	-	19,463			
Total New Works	34,063	-	28,850	3,716	499	
Works in Progress						
<u>Roads ACT</u>						
Transport for Canberra – West Belconnen Transit Stops and Terminus Improvements (Design)	250	50	200	-	-	Jun 2014
Ashley Drive – Stage 1	7,000	1,800	5,200	-	-	Jun 2014
Constitution Avenue	42,000	3,000	18,000	21,000	-	Jun 2015
Transport for Canberra – Majura Parkway ²	278,500	31,000	108,000	108,000	31,500	Jun 2016
Transport for Canberra – City Path Lighting	400	200	100	100	-	Jun 2015
Transport for Canberra – Public Transport Infrastructure	2,000	1,000	500	500	-	Jun 2015
Transport for Canberra – Parkes Way Widening	14,700	10,500	4,200	-	-	Jun 2014
Transport for Canberra – Cotter Road Improvements	7,150	5,650	1,500	-	-	Jun 2014
Transport for Canberra – Canberra Avenue Bus Priority Measures	8,200	1,900	5,000	1,300	-	Dec 2014
Transport for Canberra – Park and Ride Facilities	3,800	2,800	1,000	-	-	Jun 2014
Gungahlin Drive Extension – Stage 2	81,700	81,200	500	-	-	Jun 2014
<u>Parks, Conservation and Land</u>						
Molonglo Valley – Implementation of Commitments in the NES Plan	800	294	506	-	-	Jun 2014
Centenary Trail	3,300	1,531	1,769	-	-	Jun 2014
Eastern Valley Way Inlet – Stage 2 Inlet and Public Realm	4,670	4,570	100	-	-	Jun 2014
Strategic Bushfire Management Plan Version 2	3,798	3,614	184	-	-	Jun 2014
Jerrabomberra Wetlands Infrastructure Improvements	2,341	1,036	1,305	-	-	Jun 2014
Shopping Centre Upgrade Program – Red Hill and Lyons	8,000	4,771	2,129	1,100	-	Jun 2015
Town and District Park Upgrades	6,150	3,807	1,843	500	-	Jun 2015
Official Opening 2013 – National Arboretum Canberra	23,676	23,144	532	-	-	Jun 2014
<u>ACTION</u>						
ACTION – Third Major Bus Depot (Feasibility)	201	100	101	-	-	Jun 2014
Transport for Canberra – Woden Bus Depot Upgrade	3,666	679	2,987	-	-	Jun 2014
ACTION – Fuel Facilities at Depots	4,383	2,383	2,000	-	-	Mar 2014

2013-14 Capital Works Program cont.

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
<i><u>ACT NoWaste</u></i>						
Mugga Lane – Land Fill Extension – Stage 5	19,850	2,000	7,850	8,000	2,000	Dec 2015
Gungahlin – Recycling Drop Off Centre	550	100	450	-	-	Jun 2014
Mugga Lane – Clean Fill Transfer Site – Technical Investigation (Design)	300	100	200	-	-	Mar 2014
West Belconnen Resource Management Centre Rehabilitation of Landfill Cells	2,550	1,150	600	800	-	Jun 2015
Mugga Lane – Rehabilitation of Old Landfill Cells	3,100	1,340	960	800	-	Jun 2015
Extension of the Mugga Lane Resource Management Centre Landfill Cell	4,400	3,760	640	-	-	Jun 2014
Remediation of West Belconnen Land Fill Borrow Pit	2,783	2,378	50	50	305	Jun 2016
<i><u>Property</u></i>						
Remediation of Fuel Storage Facilities	1,500	964	536	-	-	Jun 2014
Total Works in Progress	541,718	196,821	168,942	142,150	33,805	
Urban Improvement Program						
Inner North – Off Leash Dog Park	300	25	275	-	-	Jun 2014
Upgrade to Public Toilet Facilities	750	550	200	-	-	Sep 2013
Playground Designs and Safety Upgrades	1,000	750	250	-	-	Jul 2013
Upgrade Furniture and Bins in Parks and Shopping Centres Across the City	600	450	150	-	-	Aug 2013
Transport for Canberra – Bus Stop Upgrades to Disability Standards – Stage 2	4,500	2,250	1,250	1,000	-	Jun 2015
Molonglo Riverside Park – Stage 1	4,500	500	4,000	-	-	Jun 2014
Transport for Canberra – Erindale Bus Station (Design)	350	130	220	-	-	Jun 2014
Transport for Canberra – Barton Bus Station	1,500	1,000	500	-	-	Jun 2014
Transport for Canberra – Walking and Cycling Infrastructure – Stage 3	5,500	1,500	1,250	1,750	1,000	Jun 2016
Transport for Canberra – Belconnen to City Transitway – College Street Section	3,000	700	2,300	-	-	Jun 2014
Total Urban Improvement Program	22,000	7,855	10,395	2,750	1,000	
Total Capital Works Program	597,781	204,676	208,187	148,616	35,304	

Notes:

1. An additional \$0.998 million is forecast for the 2016-17 financial year.
2. The Majura Parkway total budget is \$288 million, which includes \$9.5 million of preliminary works.

Territory and Municipal Services Directorate Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
291,511	Government Payment for Outputs	282,942	315,968	12	306,966	277,790	282,610
3,769	Taxes, Fees and Fines	4,457	4,394	-1	4,401	4,413	4,439
64,256	User Charges — Non ACT Government	61,866	64,677	5	66,880	68,981	70,922
43,480	User Charges — ACT Government	36,917	39,108	6	40,026	41,534	43,073
733	Other Revenue	6,082	741	-88	748	751	755
1,278	Resources Received Free of Charge	678	703	4	729	750	768
405,027	Total Revenue	392,942	425,591	8	419,750	394,219	402,567
Gains							
91,192	Other Gains	109,157	167,276	53	125,161	113,767	113,767
91,192	Total Gains	109,157	167,276	53	125,161	113,767	113,767
496,219	Total Income	502,099	592,867	18	544,911	507,986	516,334
Expenses							
70,633	Employee Expenses	81,906	79,608	-3	78,952	78,843	79,477
11,016	Superannuation Expenses	11,564	11,450	-1	11,245	11,242	11,328
226,907	Supplies and Services	208,073	229,640	10	230,107	214,337	220,639
145,747	Depreciation and Amortisation	146,246	147,371	1	152,700	154,641	154,692
1,664	Borrowing Costs	714	559	-22	507	507	507
1,271	Cost of Goods Sold	1,151	1,309	14	1,347	1,387	1,417
82,086	Grants and Purchased Services	81,712	91,824	12	86,762	77,061	78,357
637	Other Expenses	24,402	646	-97	632	642	642
539,961	Total Ordinary Expenses	555,768	562,407	1	562,252	538,660	547,059
-43,742	Operating Result	-53,669	30,460	157	-17,341	-30,674	-30,725
Other Comprehensive Income <i>Items that will not be reclassified subsequently to profit or loss</i>							
1,613	Inc/Dec in Asset Revaluation Reserve Surpluses	-1,460	0	100	0	0	0
1,613	Total Other Comprehensive Income	-1,460	0	100	0	0	0
-42,129	Total Comprehensive Income	-55,129	30,460	155	-17,341	-30,674	-30,725

Territory and Municipal Services Directorate Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
13,035	Cash and Cash Equivalents	21,333	22,844	7	24,827	26,814	28,801
21,283	Receivables	16,692	16,993	2	17,348	17,699	18,050
2,769	Inventories	2,262	2,413	7	2,564	2,715	2,866
875	Assets Held for Sale	597	576	-4	555	535	515
2,025	Other Current Assets	2,232	2,253	1	2,274	2,294	2,314
39,987	Total Current Assets	43,116	45,079	5	47,568	50,057	52,546
Non Current Assets							
4,930	Receivables	3,176	3,176	-	3,176	3,176	3,176
8,682,934	Property, Plant and Equipment	9,139,321	9,260,003	1	9,259,663	9,246,112	9,232,010
12,156	Intangibles	5,049	10,564	109	10,060	8,509	6,958
263,310	Capital Works in Progress	238,042	345,854	45	448,281	483,339	484,632
26,045	Other Non-Current Assets	28,429	28,429	-	28,429	28,429	28,429
8,989,375	Total Non Current Assets	9,414,017	9,648,026	2	9,749,609	9,769,565	9,755,205
9,029,362	TOTAL ASSETS	9,457,133	9,693,105	2	9,797,177	9,819,622	9,807,751
Current Liabilities							
15,577	Payables	31,185	31,239	..	31,342	31,445	31,548
470	Interest-Bearing Liabilities	470	0	-100	0	0	0
2,007	Finance Leases	3,412	2,781	-18	2,458	2,135	1,812
26,937	Employee Benefits	28,729	29,019	1	29,313	29,606	29,899
6,404	Other Liabilities	4,134	4,072	-1	4,072	4,072	4,072
51,395	Total Current Liabilities	67,930	67,111	-1	67,185	67,258	67,331
Non Current Liabilities							
4,945	Finance Leases	3,330	2,857	-14	2,385	1,913	1,441
1,481	Employee Benefits	1,419	1,378	-3	1,338	1,297	1,256
16,757	Other Non-Current Provisions	14,442	14,442	-	14,442	14,442	14,442
11,424	Other	10,195	28,128	176	1,128	1,128	1,128
34,607	Total Non Current Liabilities	29,386	46,805	59	19,293	18,780	18,267
86,002	TOTAL LIABILITIES	97,316	113,916	17	86,478	86,038	85,598
8,943,360	NET ASSETS	9,359,817	9,579,189	2	9,710,699	9,733,584	9,722,153
REPRESENTED BY FUNDS EMPLOYED							
5,755,058	Accumulated Funds	5,734,020	5,953,392	4	6,084,902	6,107,787	6,096,356
3,188,302	Reserves	3,625,797	3,625,797	-	3,625,797	3,625,797	3,625,797
8,943,360	TOTAL FUNDS EMPLOYED	9,359,817	9,579,189	2	9,710,699	9,733,584	9,722,153

**Territory and Municipal Services Directorate
Statement of Changes in Equity**

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
5,575,114	Opening Accumulated Funds	5,588,625	5,734,020	3	5,953,392	6,084,902	6,107,787
3,186,689	Opening Asset Revaluation Reserve	3,627,257	3,625,797	..	3,625,797	3,625,797	3,625,797
8,761,803	Balance at the Start of the Reporting Period	9,215,882	9,359,817	2	9,579,189	9,710,699	9,733,584
Comprehensive Income							
-43,742	Operating Result for the Period	-53,669	30,460	157	-17,341	-30,674	-30,725
1,613	Inc/Dec in Asset Revaluation Reserve Surpluses	-1,460	0	100	0	0	0
-42,129	Total Comprehensive Income	-55,129	30,460	155	-17,341	-30,674	-30,725
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
235,866	Capital Injections	210,971	201,354	-5	161,321	66,029	31,764
-12,180	Dividend Approved	-11,907	-12,442	-4	-12,470	-12,470	-12,470
223,686	Total Transactions Involving Owners Affecting Accumulated Funds	199,064	188,912	-5	148,851	53,559	19,294
Closing Equity							
5,755,058	Closing Accumulated Funds	5,734,020	5,953,392	4	6,084,902	6,107,787	6,096,356
3,188,302	Closing Asset Revaluation Reserve	3,625,797	3,625,797	-	3,625,797	3,625,797	3,625,797
8,943,360	Balance at the End of the Reporting Period	9,359,817	9,579,189	2	9,710,699	9,733,584	9,722,153

Territory and Municipal Services Directorate Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
207,742	Cash from Government for Outputs	199,190	237,251	19	228,365	199,332	204,150
83,769	Cash from Government — CSO Payments	83,752	78,717	-6	78,601	78,458	78,460
3,769	Taxes, Fees and Fines	4,769	4,706	-1	4,713	4,725	4,751
107,099	User Charges	98,711	102,979	4	106,128	109,740	113,224
31,668	Other Receipts	37,050	25,842	-30	25,660	25,660	25,660
434,047	Operating Receipts	423,472	449,495	6	443,467	417,915	426,245
Payments							
68,428	Related to Employees	77,645	77,512	..	76,850	76,767	77,411
11,239	Related to Superannuation	11,787	11,677	-1	11,479	11,476	11,562
220,452	Related to Supplies and Services	203,465	221,554	9	222,442	206,623	212,927
83	Borrowing Costs	0	0	-	0	0	0
82,085	Grants and Purchased Services	81,711	91,823	12	86,762	77,061	78,357
34,308	Other	34,318	29,511	-14	29,268	29,318	29,318
416,595	Operating Payments	408,926	432,077	6	426,801	401,245	409,575
17,452	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	14,546	17,418	20	16,666	16,670	16,670
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
230,884	Purchase of Property, Plant and Equipment and Capital Works	210,634	197,308	-6	162,195	67,326	33,061
6,300	Purchase of Land and Intangibles	1,655	5,816	251	423	0	0
30,642	Capital Payments to Government Agencies	21,530	16,763	-22	9,575	9,575	10,080
267,826	Investing Payments	233,819	219,887	-6	172,193	76,901	43,141
-267,826	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-233,819	-219,887	6	-172,193	-76,901	-43,141
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
266,508	Capital Injections from Government	232,501	218,117	-6	170,896	75,604	41,844
266,508	Financing Receipts	232,501	218,117	-6	170,896	75,604	41,844
Payments							
12,180	Dividends to Government	11,907	12,442	4	12,470	12,470	12,470
757	Repayment of Borrowings	757	470	-38	0	0	0
1,815	Repayment of Finance Leases	1,815	1,225	-33	916	916	916
14,752	Financing Payments	14,479	14,137	-2	13,386	13,386	13,386
251,756	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	218,022	203,980	-6	157,510	62,218	28,458
1,382	NET INCREASE / (DECREASE) IN CASH HELD	-1,251	1,511	221	1,983	1,987	1,987
11,653	CASH AT THE BEGINNING OF REPORTING PERIOD	22,584	21,333	-6	22,844	24,827	26,814
13,035	CASH AT THE END OF REPORTING PERIOD	21,333	22,844	7	24,827	26,814	28,801

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the decrease of \$8.569 million in the 2012-13 estimated outcome from the original budget is mainly due to reprofiling of funding to forward years for Constitution Avenue improvements (\$6 million), the transfer of funding to the Environment and Sustainable Development Directorate (ESDD) for the Carbon Neutral Government Fund (\$1.513 million) and changes in the superannuation profile of the Directorate's workforce (\$0.982 million); and
 - the increase of \$33.026 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to new initiatives (\$29.315 million) and funding for Constitution Avenue improvements (\$16 million), partially offset by the completion of prior year initiatives (\$11 million) and savings initiatives (\$0.810 million).
- taxes, fees and fines: the increase of \$0.688 million in the 2012-13 estimated outcome from the original budget is mainly due to increased revenue from licenses and permits for the use of unleased land.
- user charges – ACT Government: the decrease of \$6.563 million in the 2012-13 estimated outcome from the original budget is mainly due to an internal elimination of transactions relating to government occupied property.
- other revenue: the increase of \$5.349 million in the 2012-13 estimated outcome from the original budget is mainly due to insurance recoveries from the ACT Insurance Authority as a result of extreme weather events during 2012-13.
- other gains:
 - the increase of \$17.965 million in the 2012-13 estimated outcome from the original budget is mainly due to the unbudgeted transfer of infrastructure assets from the private sector associated with land development; and
 - the increase of \$58.119 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of infrastructure assets associated with land development from the Land Development Agency (LDA) and the transfer of infrastructure associated with the Canberra Integrated Urban Water Program from ESDD.
- employee expenses: the increase of \$11.273 million in the 2012-13 estimated outcome from the original budget is mainly due to changes in the workforce profile of the Directorate (\$4.2 million), an increase in the Comcare premium (\$2.4 million) and a correction to leave expenses (\$3.8 million).

- supplies and services:
 - the decrease of \$18.834 million in the 2012-13 estimated outcome from the original budget is mainly due to reprofiling of funding to forward years for Constitution Avenue improvements (\$6 million), an internal elimination of transactions relating to government occupied property (\$6.6 million), and changes in the workforce profile of the Directorate (\$4.2 million); and
 - the increase of \$21.567 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to new initiatives (\$13.469 million) and funding for Constitution Avenue improvements (\$16 million), partially offset by the completion of prior year initiatives (\$4.408 million) and one-off expenses in 2012-13 associated with extreme weather events (\$4.362 million).
- borrowing costs: the decrease of \$0.950 million in the 2012-13 estimated outcome from the original budget and the decrease of \$0.155 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to decreased interest payments on finance leases.
- grants and purchased services: the increase of \$10.112 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to new initiatives (\$15.294 million), partially offset by the completion of prior year initiatives (\$5.715 million).
- other expenses: the increase of \$23.765 million in the 2012-13 estimated outcome from the original budget and the decrease of \$23.756 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to expenses associated with completed capital works projects (\$15 million) and the transfer of the Hotel Kurrajong to the LDA (\$7.650 million).

Balance Sheet

- cash and cash equivalents: the increase of \$8.298 million in the 2012-13 estimated outcome from the original budget is mainly due to the flow-on effects of the 2011-12 audited financial results.
- current and non current receivables: the decrease of \$6.345 million in the 2012-13 estimated outcome from the original budget is mainly due to the flow-on effects of the 2011-12 audited financial results.
- inventories: the decrease of \$0.507 million in the 2012-13 estimated outcome from the original budget is mainly due to the flow-on effects of the 2011-12 audited financial results.
- intangibles:
 - the decrease of \$7.107 million in the 2012-13 estimated outcome from the original budget is mainly due to the revised funding profile for the Real Time Passenger Information project (\$3.395 million) and the flow-on effects of the 2011-12 audited financial results; and
 - the increase of \$5.515 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the expected completion of the Real Time Passenger Information System project.

- capital works in progress:
 - the decrease of \$25.268 million in the 2012-13 estimated outcome from the original budget is mainly due to revised funding profile for capital works projects (\$27.598 million), partially offset by rollovers from 2011-12 (\$4.852 million); and
 - the increase of \$107.812 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to new initiatives (\$10.544 million), the continuation of existing projects (\$83 million) and revised Commonwealth Grants (\$4.399 million).
- current payables: the increase of \$15.608 million in the 2012-13 estimated outcome from the original budget is mainly due to the flow-on effects of the 2011-12 audited financial results.
- current interest bearing liabilities: the decrease of \$0.470 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the finalisation of liabilities related to government occupied properties, including Dame Pattie Menzies House and the Magistrates Court.
- current and non current finance leases: the decrease of \$1.104 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the finalisation of leases related to commercial vehicles and equipment.
- other current liabilities: the decrease of \$2.270 million in the 2012-13 estimated outcome from the original budget is mainly due to the flow-on effects of the 2011-12 audited financial results.
- other non current provisions: the decrease of \$2.315 million in the 2012-13 estimated outcome from the original budget is mainly due to the flow-on effects of the 2011-12 audited financial results.
- other non current liabilities:
 - the decrease of \$1.229 million in the 2012-13 estimated outcome from the original budget is mainly due to the flow-on effects of the 2011-12 audited financial results; and
 - the increase of \$17.933 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to continuing works on Constitution Avenue.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

**Territory and Municipal Services Directorate
Statement of Income and Expenses on Behalf of the Territory**

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
19,803	Taxes, Fees and Fines	16,933	18,062	7	18,913	19,686	20,897
5,817	Interest	3,205	5,783	80	8,848	6,841	6,841
120,445	Land Revenue	56,996	202,846	256	138,323	172,082	160,579
146,065	Total Revenue	77,134	226,691	194	166,084	198,609	188,317
146,065	Total Income	77,134	226,691	194	166,084	198,609	188,317
Expenses							
146,065	Transfer Expenses	77,134	226,691	194	166,084	198,609	188,317
146,065	Total Expenses	77,134	226,691	194	166,084	198,609	188,317
0	Operating Result	0	0	-	0	0	0
0	Total Comprehensive Income	0	0	-	0	0	0

**Territory and Municipal Services Directorate
Statement of Assets and Liabilities on Behalf of the Territory**

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
409	Cash and Cash Equivalents	263	263	-	263	263	263
15,187	Receivables	20,669	34,210	66	41,810	49,410	57,010
15,596	Total Current Assets	20,932	34,473	65	42,073	49,673	57,273
15,596	TOTAL ASSETS	20,932	34,473	65	42,073	49,673	57,273
Current Liabilities							
171	Payables	11,403	11,403	-	11,403	11,403	11,403
15,425	Other Liabilities	9,529	23,070	142	30,670	38,270	45,870
15,596	Total Current Liabilities	20,932	34,473	65	42,073	49,673	57,273
15,596	TOTAL LIABILITIES	20,932	34,473	65	42,073	49,673	57,273
0	NET ASSETS	0	0	-	0	0	0
REPRESENTED BY FUNDS EMPLOYED							
0	TOTAL FUNDS EMPLOYED	0	0	-	0	0	0

**Territory and Municipal Services Directorate
Statement of Changes in Equity on Behalf of the Territory**

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
0	Total Movement in Reserves	0	0	-	0	0	0
0	Balance at the End of the Reporting Period	0	0	-	0	0	0

**Territory and Municipal Services Directorate
Statement of Cash Flows on Behalf of the Territory**

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
19,803	Taxes, Fees and Fines	16,933	18,062	7	18,913	19,686	20,897
5,817	Interest Received	3,205	5,783	80	8,848	6,841	6,841
135,401	Other Receipts	57,015	165,310	190	133,980	200,266	183,482
161,021	Operating Receipts	77,153	189,155	145	161,741	226,793	211,220
	Payments						
635	Other	635	635	-	635	635	635
160,386	Territory Receipts to Government	76,518	188,520	146	161,106	226,158	210,585
161,021	Operating Payments	77,153	189,155	145	161,741	226,793	211,220
0	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	0	0	-	0	0	0
409	CASH AT THE BEGINNING OF REPORTING PERIOD	263	263	-	263	263	263
409	CASH AT THE END OF REPORTING PERIOD	263	263	-	263	263	263

Notes to the Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- taxes, fees and fines:
 - the decrease of \$2.870 million in the 2012-13 estimated outcome from the original budget is mainly due to lower than expected waste-related revenue collections; and
 - the increase of \$1.129 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to increased waste fees.
- interest: the decrease of \$2.612 million in the 2012-13 estimated outcome from the original budget and the increase of \$2.578 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to variations in land held by the LDA for future sale.
- land revenue: the decrease of \$63.449 million in the 2012-13 estimated outcome from the original budget and the increase of \$145.850 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to revised timings of the land release program.
- transfer expenses: the decrease of \$68.931 million in the 2012-13 estimated outcome from the original budget and the increase of \$149.557 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to revised timings of the land release program.

Statement of Assets and Liabilities on Behalf of the Territory

The major variations in the Statement of Assets and Liabilities on Behalf of the Territory in the 2012-13 estimated outcome from the original budget are due to the flow-on effects of the 2011-12 audited financial results.

The variations in the 2013-14 Budget from the 2012-13 estimated outcome are primarily due to variations in the land release program.

Statement of Changes in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

Municipal Services Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
288,812	Government Payment for Outputs	281,557	314,553	12	305,536	276,344	281,148
3,769	Taxes, Fees and Fines	4,457	4,394	-1	4,401	4,413	4,439
1,368	User Charges —Non ACT Government	1,680	1,091	-35	1,114	1,225	1,275
915	User Charges —ACT Government	6,453	6,511	1	6,527	6,635	6,636
733	Other Revenue	6,082	741	-88	748	751	755
1,278	Resources Received Free of Charge	678	703	4	729	750	768
296,875	Total Revenue	300,907	327,993	9	319,055	290,118	295,021
Gains							
91,192	Other Gains	109,157	167,276	53	125,161	113,767	113,767
91,192	Total Gains	109,157	167,276	53	125,161	113,767	113,767
388,067	Total Income	410,064	495,269	21	444,216	403,885	408,788
Expenses							
56,435	Employee Expenses	67,662	64,679	-4	63,626	63,498	63,952
9,123	Superannuation Expenses	9,668	9,511	-2	9,283	9,278	9,344
151,453	Supplies and Services	147,445	165,648	12	163,625	144,470	147,527
131,130	Depreciation and Amortisation	131,629	132,904	1	138,083	140,024	140,075
1,664	Borrowing Costs	714	559	-22	507	507	507
510	Cost of Goods Sold	390	570	46	545	585	615
82,086	Grants and Purchased Services	81,712	91,824	12	86,762	77,061	78,357
527	Other Expenses	15,892	536	-97	522	532	532
432,928	Total Ordinary Expenses	455,112	466,231	2	462,953	435,955	440,909
-44,861	Operating Result	-45,048	29,038	164	-18,737	-32,070	-32,121

Enterprise Services Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
2,699	Government Payment for Outputs	1,385	1,415	2	1,430	1,446	1,462
62,888	User Charges —Non ACT Government	60,186	63,586	6	65,766	67,756	69,647
42,565	User Charges —ACT Government	30,464	32,597	7	33,499	34,899	36,437
108,152	Total Revenue	92,035	97,598	6	100,695	104,101	107,546
108,152	Total Income	92,035	97,598	6	100,695	104,101	107,546
Expenses							
14,198	Employee Expenses	14,244	14,929	5	15,326	15,345	15,525
1,893	Superannuation Expenses	1,896	1,939	2	1,962	1,964	1,984
75,454	Supplies and Services	60,628	63,992	5	66,482	69,867	73,112
14,617	Depreciation and Amortisation	14,617	14,467	-1	14,617	14,617	14,617
761	Cost of Goods Sold	761	739	-3	802	802	802
110	Other Expenses	8,510	110	-99	110	110	110
107,033	Total Ordinary Expenses	100,656	96,176	-5	99,299	102,705	106,150
1,119	Operating Result	-8,621	1,422	116	1,396	1,396	1,396

Notes to the Output Class Statements

Municipal Services Total Government Payment for Outputs

- the decrease of \$7.255 million in the 2012-13 estimated outcome from the original budget is mainly due to reprofiling of funding for Constitution Avenue improvements (\$6 million), and changes in the superannuation profile of the Directorate's workforce (\$0.982 million); and
- the increase of \$32.996 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to new initiatives (\$29.315 million) and funding for Constitution Avenue improvements (\$16 million), partially offset by the completion of prior year initiatives (\$11 million) and savings initiatives (\$0.810 million).

Municipal Services Total Ordinary Expenses

- the increase of \$22.184 million in the 2012-13 estimated outcome from the original budget is mainly due to the estimated expenses associated with completion of capital works projects (\$15 million) and the internal elimination of transactions related to government occupied property (\$11 million), partially offset by the reprofiling of funding for Constitution Avenue improvements (\$6 million); and
- the increase of \$11.119 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to new initiatives (\$29.315 million) and funding for Constitution Avenue improvements (\$16 million), partially offset by the completion of prior year initiatives (\$11 million), one-off expenses in 2012-13 associated with extreme weather events (\$4 million), savings initiatives (\$0.810 million), and the estimated expenses associated with completion of capital works projects in 2012-13 (\$15 million).

Enterprise Services Total Government Payment for Outputs

- the decrease of \$1.314 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of funding to ESDD for the Carbon Neutral Government Fund (\$1.057 million).

Enterprise Services Total Ordinary Expenses

- the decrease of \$6.377 million in the 2012-13 estimated outcome from the original budget is mainly due to the internal elimination of transactions relating to government occupied property (\$11 million), partially offset by the transfer of the Hotel Kurrajong to the LDA (\$7.650 million); and
- the decrease of \$4.480 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of the Hotel Kurrajong to the LDA in 2012-13 (\$7.650 million).

ACTION

Purpose

ACTION's principal objective is to provide public transport services to the ACT community consisting of scheduled route bus services, school bus services, special needs transport and management of the ACT rural school bus contract. ACTION services contribute to the achievement of the Government's *Transport for Canberra* policy objectives, in particular increasing public transport use.

2013-14 Priorities

Strategic and operational priorities to be pursued in 2013-14 include:

- working to implement the Government's sustainable transport policy by continuously reviewing and refining ACTION's bus network and infrastructure, and in doing so, better meeting customers' travel needs;
- continuing to replace ACTION buses in order to improve customer comfort and meet disability accessibility targets;
- extending the eligibility for free bus travel to more older Canberrans by lowering the qualifying age for the Seniors Gold Card from 75 to 70 years;
- continuing the free Centenary Loop bus service between Civic and the Parliamentary Triangle through to December 2013;
- trialling of fare discounts in 2013-14, such as extended off-peak periods;
- implementing the NXTBUS real time passenger information system to provide live information about arrival times of ACTION services via mobile devices and the internet, passenger information displays and on-board audio and visual displays; and
- continuing to work towards identifying requirements for future bus depots and integration of these into the bus network, including the upgrade of Woden bus depot, to facilitate efficiencies in network operations.

Business and Corporate Strategies

ACTION's business and corporate strategies align with its key performance objectives, which include reliability, safety, accessibility, responsiveness, efficiency, effectiveness and improved staff capability.

ACTION will continue to review its operations and structures to ensure these facilitate the provision of an efficient and effective public transport service, in line with the Government's *Transport for Canberra* policy.

ACTION will continue to monitor and develop its bus network over time to ensure it offers value for money, meets stakeholder needs and encourages residents and visitors to use ACTION services as a preferred means of transport around Canberra. ACTION will listen to its passengers, and be responsive to Government, to ensure its services are aligned, where possible, to service demand and are consistent with the objectives outlined in *Transport for Canberra*.

ACTION remains committed to ensuring its bus service is accessible to all and will continue to replace its legacy fleet buses with accessible buses, consistent with the requirements of the *Disability Discrimination Act 1992* (DDA). ACTION anticipates that two-thirds of its in-service bus fleet will comply with DDA requirements by June 2014, increasing to 80 per cent compliance by December 2017.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
784	Staffing (FTE)	805	837 ¹	837

Note:

1. The increase of 32 FTE in the 2012-13 estimated outcome from the 2012-13 Budget is predominantly due to additional bus drivers, funded by Government, to facilitate expanded bus services as part of Network 12 and implement the new Centenary Loop service, funded staff transfers between TAMS and ACTION and filling of vacant establishment positions for workshop staff.

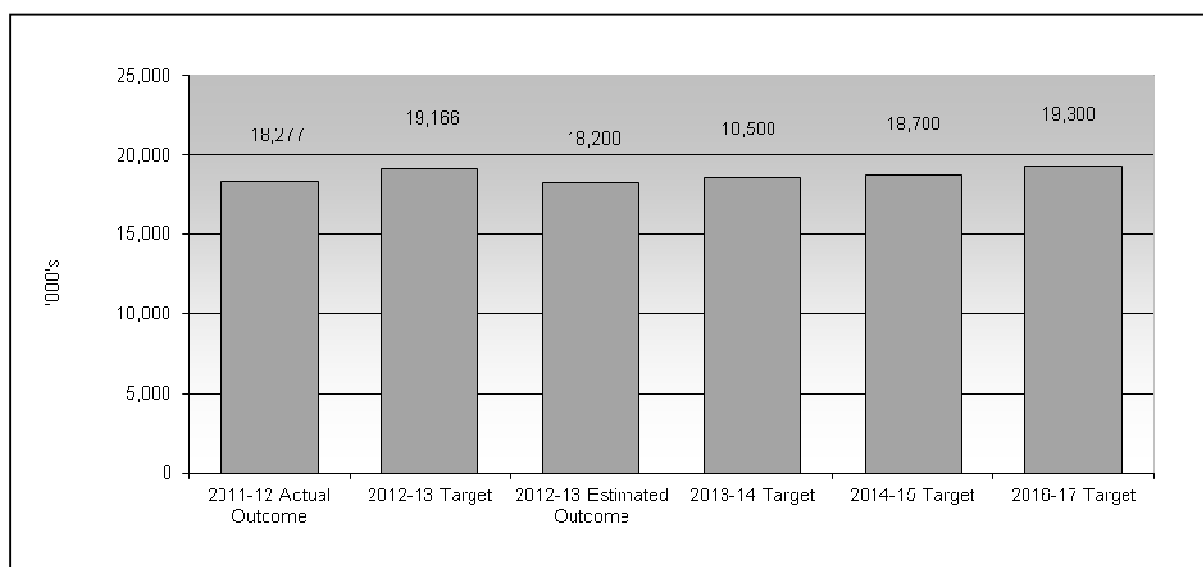
Strategic Objectives and Indicators

Strategic Objective 1 Increasing Patronage

Public transport initiatives play an important role in achieving the Government's *Transport for Canberra* and sustainability objectives. Factors that contribute to increasing patronage and modal share (the proportion of people choosing public transport relative to alternative modes such as private vehicles) include:

- the reliability and frequency of network services;
- the accessibility and amenity provided by the bus fleet; and
- the accessibility and amenity provided by the infrastructure supporting public transport.

Strategic Indicator 1: Total Yearly Passenger Boardings¹



Note:

1. Total yearly passenger boardings are measured by the MyWay ticketing system. Passenger boardings are recorded when a passenger boards a bus and swipes their MyWay card on the MyWay console, purchases a paper ticket on board the bus or when the driver records the boarding through the MyWay console upon the passenger showing a valid paper ticket to transfer between buses.

Output Class

	Total Cost ¹		Government Payment for Outputs ²	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1:				
Public Transport	128,092	133,696	81,123	91,230
Output 1.1: Public Transport	128,092	133,696	81,123	91,230

Notes:

1. Total cost includes depreciation of \$8.705 million in 2012-13 and \$10.483 million in 2013-14.
2. This is the appropriation provided to TAMS which is on-passed to ACTION and reflected as part of User Charges – ACT Government.

Output Description

Provision of a public bus network and school bus services, including a range of express and regular routes within Canberra suburbs. ACTION also provides special needs transport and a bus charter service.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Public Transport			
Output 1.1: Public Transport			
a. Customer satisfaction with ACTION services as assessed by passenger survey ¹	85%	85%	85%
b. Percentage of in service fleet fully compliant with standards under the <i>Disability Discrimination Act 1992</i> ²	63%	59%	66%
c. Percentage of in service fleet Euro 3 or better Emission Standard compliant ³	54%	50%	57%
d. Total cost per vehicle kilometre ⁴	\$4.48	\$4.52	n/a
e. Total cost per passenger boarding ⁵	\$6.43	\$7.04	n/a
f. Fare box recovery as a percentage of total cost ⁶	18%	16%	n/a
g. Percentage of services operating on scheduled time ⁷	85%	70%	75%
h. Service reliability – percentage of all scheduled services which operated to completion ⁸	99.5%	99.5%	99.5%
i. Total network operating cost per network kilometre ⁹	n/a	n/a	\$4.65
j. Total network operating cost per passenger boarding ¹⁰	n/a	n/a	\$7.04
k. Fare box recovery as a percentage of total network operating costs	n/a	n/a	16%
l. ACTION passenger boardings ¹¹	n/a	n/a	18.5 million

Notes:

- Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of TAMS. The survey seeks customer views on service levels across a range of services provided to the community by TAMS.
- The *Disability Discrimination Act 1992* (DDA) details the accessibility specifications of a bus required to achieve compliance. The Act requires full fleet compliance by 2022 and the Government has endorsed a fleet replacement program to achieve this target. ACTION met the December 2012 compliance target of 55 per cent of its in service bus fleet. Due to delays in the receipt of new buses ACTION does not expect to meet the June 2013 target (this is not a statutory target under the DDA).
- Euro emission standards define the acceptable limits for exhaust emissions of vehicles. As a result of delays in the receipt of new buses ACTION does not expect to meet the June 2013 target.
- Existing indicator discontinued and replaced with (i).
- Existing indicator discontinued and replaced with (j).
- Existing indicator discontinued and replaced with (k).
- Operating on Scheduled Time describes a bus service that departs a stop that is a designated timing point between 1 minute earlier and 4 minutes later than the scheduled time. At the last stop for the route service the bus service is deemed to be on time if the vehicle arrives within 4 minutes of the scheduled arrival time. This information is measured utilising GPS technology attached to the MyWay system. Bus running times are set at the time of designing a bus network. Running times for the current network were calculated using historical data from previous bus networks, which has been modified to allow for changes in traffic conditions over time. The indicator has been adjusted to more accurately reflect this. The bus running times for the next bus network will be determined using the more accurate GPS data and it is expected will result in a significant improvement in this indicator.
- Service reliability is a measure of the percentage of all scheduled route services which operated to completion.
- Network operating costs and kilometres measure the cost and kilometres directly related to the operation of Network 12 route and school services. It excludes cost and kilometres associated with other activities including provision of special needs transport and charter services.
- Total network costs include all costs directly attributable to the operation of Network 12.
- Passenger boardings are recorded when a passenger boards a bus and swipes their MyWay card on the MyWay console, purchases a paper ticket on board the bus or when the driver records the boarding through the MyWay console upon the passenger showing a valid paper ticket to transfer between buses.

ACTION Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
23,245	User Charges — Non ACT Government	21,245	21,777	3	23,036	27,184	27,184
91,173	User Charges — ACT Government	90,199	100,548	11	95,730	86,803	88,099
888	Other Revenue	888	888	-	806	767	767
115,306	Total Revenue	112,332	123,213	10	119,572	114,754	116,050
115,306	Total Income	112,332	123,213	10	119,572	114,754	116,050
Expenses							
73,161	Employee Expenses	78,744	80,243	2	76,621	72,837	73,526
8,034	Superannuation Expenses	7,568	7,464	-1	7,350	7,336	7,360
31,686	Supplies and Services	32,470	34,949	8	35,097	34,115	34,699
9,765	Depreciation and Amortisation	8,705	10,483	20	10,595	10,503	10,686
509	Borrowing Costs	509	459	-10	406	364	364
96	Other Expenses	96	98	2	99	101	101
123,251	Total Ordinary Expenses	128,092	133,696	4	130,168	125,256	126,736
-7,945	Operating Result	-15,760	-10,483	33	-10,596	-10,502	-10,686
-7,945	Total Comprehensive Income	-15,760	-10,483	33	-10,596	-10,502	-10,686

ACTION Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
636	Cash and Cash Equivalents	180	180	-	631	547	1,042
1,528	Receivables	2,304	2,384	3	2,464	2,544	2,624
3,587	Inventories	3,374	3,481	3	3,877	4,273	4,669
166	Other Current Assets	2,342	45	-98	48	51	54
5,917	Total Current Assets	8,200	6,090	-26	7,020	7,415	8,389
Non Current Assets							
169,166	Property, Plant and Equipment	154,844	164,249	6	163,228	162,300	161,189
3,125	Capital Works in Progress	9,751	6,626	-32	6,626	6,626	7,131
172,291	Total Non Current Assets	164,595	170,875	4	169,854	168,926	168,320
178,208	TOTAL ASSETS	172,795	176,965	2	176,874	176,341	176,709
Current Liabilities							
12,263	Payables	12,556	10,967	-13	13,120	14,165	16,117
632	Interest-Bearing Liabilities	632	341	-46	341	341	341
146	Finance Leases	124	127	2	131	134	137
18,406	Employee Benefits	17,695	17,700	..	16,710	16,292	15,547
1,603	Other Liabilities	2,313	2,363	2	2,413	2,463	2,513
33,050	Total Current Liabilities	33,320	31,498	-5	32,715	33,395	34,655
Non Current Liabilities							
3,067	Interest-Bearing Liabilities	3,067	2,727	-11	2,386	2,045	1,704
253	Finance Leases	244	250	2	257	264	271
1,024	Employee Benefits	1,330	1,376	3	1,423	1,471	1,519
4,344	Total Non Current Liabilities	4,641	4,353	-6	4,066	3,780	3,494
37,394	TOTAL LIABILITIES	37,961	35,851	-6	36,781	37,175	38,149
140,814	NET ASSETS	134,834	141,114	5	140,093	139,166	138,560
REPRESENTED BY FUNDS EMPLOYED							
97,975	Accumulated Funds	91,111	97,391	7	96,370	95,443	94,837
42,839	Reserves	43,723	43,723	-	43,723	43,723	43,723
140,814	TOTAL FUNDS EMPLOYED	134,834	141,114	5	140,093	139,166	138,560

ACTION Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
75,278	Opening Accumulated Funds	85,341	91,111	7	97,391	96,370	95,443
42,839	Opening Asset Revaluation Reserve	43,723	43,723	-	43,723	43,723	43,723
118,117	Balance at the Start of the Reporting Period	129,064	134,834	4	141,114	140,093	139,166
Comprehensive Income							
-7,945	Operating Result for the Period	-15,760	-10,483	33	-10,596	-10,502	-10,686
-7,945	Total Comprehensive Income	-15,760	-10,483	33	-10,596	-10,502	-10,686
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
30,642	Capital Injections	21,530	16,763	-22	9,575	9,575	10,080
30,642	Total Transactions Involving Owners Affecting Accumulated Funds	21,530	16,763	-22	9,575	9,575	10,080
Closing Equity							
97,975	Closing Accumulated Funds	91,111	97,391	7	96,370	95,443	94,837
42,839	Closing Asset Revaluation Reserve	43,723	43,723	-	43,723	43,723	43,723
140,814	Balance at the End of the Reporting Period	134,834	141,114	5	140,093	139,166	138,560

ACTION Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
114,418	User Charges	112,044	122,325	9	118,766	113,987	115,283
5,053	Other Receipts	5,053	5,053	-	4,971	4,932	4,932
119,471	Operating Receipts	117,097	127,378	9	123,737	118,919	120,215
	Payments						
72,712	Related to Employees	76,915	81,922	7	79,728	76,834	78,783
8,035	Related to Superannuation	7,569	7,464	-1	7,349	7,339	7,363
33,010	Related to Supplies and Services	28,643	32,637	14	31,196	29,857	28,601
509	Borrowing Costs	509	459	-10	406	364	364
4,263	Other	4,263	4,265	..	4,266	4,268	4,268
118,529	Operating Payments	117,899	126,747	8	122,945	118,662	119,379
942	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-802	631	179	792	257	836
CASH FLOWS FROM INVESTING ACTIVITIES							
	Receipts						
0	Proceeds from Sale of Property, Plant and Equipment	10	0	-100	0	0	0
0	Investing Receipts	10	0	-100	0	0	0
	Payments						
30,642	Purchase of Property, Plant and Equipment and Capital Works	21,530	16,763	-22	9,575	9,575	10,080
30,642	Investing Payments	21,530	16,763	-22	9,575	9,575	10,080
-30,642	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-21,520	-16,763	22	-9,575	-9,575	-10,080
CASH FLOWS FROM FINANCING ACTIVITIES							
	Receipts						
30,642	Capital Injections from Government	21,530	16,763	-22	9,575	9,575	10,080
30,642	Financing Receipts	21,530	16,763	-22	9,575	9,575	10,080
	Payments						
616	Repayment of Borrowings	616	631	2	341	341	341
616	Financing Payments	616	631	2	341	341	341
30,026	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	20,914	16,132	-23	9,234	9,234	9,739
326	NET INCREASE/(DECREASE) IN CASH HELD	-1,408	0	100	451	-84	495
310	CASH AT THE BEGINNING OF REPORTING PERIOD	1,588	180	-89	180	631	547
636	CASH AT THE END OF REPORTING PERIOD	180	180	-	631	547	1,042

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- user charges — non ACT Government:
 - the decrease of \$2 million in the 2012-13 estimated outcome from the original budget is due to a reduction in estimated fare revenues, as a result of lower than anticipated patronage; and
 - the increase of \$0.532 million in the 2013-14 Budget from the 2012-13 estimated outcome reflects an expected increase in patronage, partially offset by new initiatives to reduce the qualifying age for seniors from 75 to 70 years of age (\$0.150 million) and provision of fare reductions in 2013-14 (\$0.275 million).
- user charges — ACT Government:
 - the decrease of \$0.974 million in the 2012-13 estimated outcome from the original budget reflects a reduction in reimbursements for concession fare travel resulting from reduced patronage in this sector, partially offset by additional funding provided for the Centenary Loop bus service (\$0.340 million) and an increase in the transfer of funds from TAMS; and
 - the increase of \$10.349 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to new initiatives (\$0.835 million), and an increase in funding to meet the costs of providing ACTION bus services.
- employee expenses:
 - the increase of \$5.583 million in the 2012-13 estimated outcome from the original budget is due to the increased cost of ACTION's workers' compensation premium (\$2.513 million), increased costs of service delivery (\$3.1 million), transfer of staff from TAMS and new initiatives, offset by adjustments to the value of employee long service leave entitlements (\$0.202 million); and
 - the increase of \$1.499 million in the 2013-14 Budget from the 2012-13 estimated outcome reflects staff transferred from TAMS and costs of providing additional training for bus drivers.
- superannuation expenses: the decrease of \$0.466 million in the 2012-13 estimated outcome from the original budget is primarily due to a realignment of ACTION's employees' superannuation scheme contributions.
- supplies and services: the increase of \$2.479 million in the 2013-14 Budget from the 2012-13 estimated outcome reflects the provision of additional training for bus drivers and increased costs of insurance and service delivery.

- depreciation and amortisation:
 - the decrease of \$1.060 million in the 2012-13 estimated outcome from original budget reflects savings in the 2008-09 Fleet Replacement Program and expected timing differences for the delivery of capital projects; and
 - the increase of \$1.778 million in the 2013-14 Budget from the 2012-13 estimated outcome reflects timing differences for the delivery of capital projects.

Balance Sheet

- cash and cash equivalents: the decrease of \$0.456 million in the 2012-13 estimated outcome from original budget reflects changes in the expected timing of payments for supplier and employee expenses.
- receivables: the increase of \$0.776 million in the 2012-13 estimated outcome from original budget reflects changes in the expected timing of receipts from charter and other bus services.
- other current assets:
 - the increase of \$2.176 million in the 2012-13 estimated outcome from original budget is due to an estimated increase in prepaid employee expenses; and
 - the decrease of \$2.297 million in the 2013-14 Budget from the 2012-13 estimated outcome relates to the recognition of prepaid expenses in the 2013-14 financial year.
- property, plant and equipment:
 - the decrease of \$14.322 million in the 2012-13 estimated outcome from original budget is due to savings from the 2008-09 Fleet Replacement Program (\$6.8 million) and delays in the completion of capital projects, including the replacement of legacy fleet articulated buses; and
 - the increase of \$9.405 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the completion of several major projects including the replacement of the legacy fleet articulated buses, upgrade of fuel facilities, and the replacement of rigid buses.
- capital works in progress:
 - the increase of \$6.626 million in the 2012-13 estimated outcome from original budget is due to delays in the completion of capital works projects, including the bus fleet replacement program; and
 - the decrease of \$3.125 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the expected completion of major capital works, including the fuel facility upgrade and the progressive capitalisation of new buses.
- payables: the decrease of \$1.589 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to a revision of the estimated payables as at 30 June 2013.

- current and non current employee benefits: the decrease of \$0.405 million in the 2012-13 estimated outcome from original budget is due to revaluation of the present value of long service leave liabilities (\$0.202 million) and the flow-on impact of the 2011-12 audited financial outcome.
- other liabilities: the increase of \$0.710 million in the 2012-13 estimated outcome from original budget is due to an increase in revenue received in advance arising from prepaid travel balances held on MyWay cards.
- non current interest bearing liabilities: the decrease of \$0.340 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the repayment of principal on loans.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

ACT COMPULSORY THIRD-PARTY INSURANCE REGULATOR

Purpose

The Australian Capital Territory Compulsory Third-Party Insurance Regulator (CTP regulator) is established under section 14 of the *Road Transport (Third-Party Insurance) Act 2008* (CTP Act).

The CTP regulator oversees and monitors the regulation, procedures, structure and transparency of the CTP scheme and ensures compliance with the obligations and procedures set out in the CTP Act.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- continuing to review the operation of the CTP scheme to identify any areas for potential improvement. A key element of this process is the review of the legislative framework to determine whether further amendments to the CTP Act are required to enhance scheme performance;
- securing entry of additional insurers to provide competition; and
- monitoring the effectiveness of the CTP scheme against the objectives of the CTP Act using actuarial review and analysis, and feedback from the community.

Estimated Employment Level

The CTP Act is administered by the Chief Minister and Treasury Directorate (CMTD). Under section 14 of the CTP Act, the Director-General of the administering directorate (CMTD) is the CTP regulator. Roles and responsibilities have been delegated by the CTP regulator to officers of CMTD.

ACT Compulsory Third-Party Insurance Regulator Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
126	Taxes, Fees and Fines	147	256	74	264	270	270
0	Interest	3	0	-100	0	0	0
126	Total Revenue	150	256	71	264	270	270
126	Total Income	150	256	71	264	270	270
Expenses							
141	Supplies and Services	212	256	21	264	270	270
141	Total Ordinary Expenses	212	256	21	264	270	270
-15	Operating Result	-62	0	100	0	0	0
-15	Total Comprehensive Income	-62	0	100	0	0	0

ACT Compulsory Third-Party Insurance Regulator Balance Sheet

	Budget as at 30/6/13 \$'000	Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
0 Cash and Cash Equivalents		19	20	5	20	20	20
0 Receivables		16	16	-	16	16	16
0 Total Current Assets		35	36	3	36	36	36
0 TOTAL ASSETS		35	36	3	36	36	36
Current Liabilities							
0 Payables		54	55	2	55	55	55
0 Total Current Liabilities		54	55	2	55	55	55
0 TOTAL LIABILITIES		54	55	2	55	55	55
0 NET ASSETS		-19	-19	-	-19	-19	-19
REPRESENTED BY FUNDS EMPLOYED							
0 Accumulated Funds		-19	-19	-	-19	-19	-19
0 TOTAL FUNDS EMPLOYED		-19	-19	-	-19	-19	-19

ACT Compulsory Third-Party Insurance Regulator **Statement of Changes in Equity**

	Budget as at 30/6/13 \$'000	Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
15	Opening Accumulated Funds	43	-19	-144	-19	-19	-19
15	Balance at the Start of the Reporting Period	43	-19	-144	-19	-19	-19
Comprehensive Income							
-15	Operating Result for the Period	-62	0	100	0	0	0
-15	Total Comprehensive Income	-62	0	100	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Closing Equity							
0	Closing Accumulated Funds	-19	-19	-	-19	-19	-19
0	Balance at the End of the Reporting Period	-19	-19	-	-19	-19	-19

ACT Compulsory Third-Party Insurance Regulator

Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
126	Taxes, Fees and Fines	147	256	74	264	270	270
0	User Charges	0	1	#	0	0	0
0	Interest Received	3	0	-100	0	0	0
126	Operating Receipts	150	257	71	264	270	270
	Payments						
141	Related to Supplies and Services	212	256	21	264	270	270
141	Operating Payments	212	256	21	264	270	270
-15	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-62	1	102	0	0	0
-15	NET INCREASE / (DECREASE) IN CASH HELD	-62	1	102	0	0	0
15	CASH AT THE BEGINNING OF REPORTING PERIOD	81	19	-77	20	20	20
0	CASH AT THE END OF REPORTING PERIOD	19	20	5	20	20	20

Notes to the Budget Statements

There are no significant variations in the ACT Compulsory Third-Party Insurance Regulator's Budget statements due to the nature of its activities.

ACT GAMBLING AND RACING COMMISSION

Purpose

The ACT Gambling and Racing Commission (the Commission) is an independent statutory authority established under the *Gambling and Racing Control Act 1999* to control, supervise and regulate gambling and racing activities in the Territory.

The responsibilities of the Commission incorporate the ongoing development and implementation of an integrated regulatory framework for all gambling activity in the ACT, including the casino, gaming machines, lotteries, racing (as provided in the *Racing Act 1999*), race and sports bookmaking and interactive gambling.

In discharging its responsibilities, the Commission undertakes broad community consultation and performs its functions in a way that best promotes the public interest. It must, as far as practicable, promote consumer protection, minimise the possibility of criminal or unethical activity, and reduce the risks and costs of problem gambling to individuals and the community.

The Commission also monitors and researches the social effects of gambling and of problem gambling in the ACT.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- enhancing the effectiveness of the Commission's compliance program on a continual risk assessment basis;
- continuing to implement legislative changes to various gaming laws as required;
- assisting, where appropriate, with reforms in the ACT racing industry in order to facilitate the efficient conduct of racing in the ACT;
- enhancing the Commission's community engagement strategy by building upon strategic links with its stakeholders;
- developing and enhancing the Commission's community education program relating to problem gambling;
- continuing to develop and implement projects through the Problem Gambling Assistance Fund; and
- continuing to assess the findings and recommendations of relevant gambling research projects in relation to compliance and policy issues.

Estimated Employment Level

2011-12 Actual Outcome	2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
29 Staffing (FTE)	33	30 ¹	33 ²

Notes:

1. The decrease of 3 FTE in the 2012-13 estimated outcome from the 2012-13 Budget is due to several staff members utilising part-time employment and unfilled vacancies at year end.
2. The increase of 3 FTE in the 2013-14 Budget from the 2012-13 estimated outcome to is due to the expectation of the Commission returning to full staffing levels.

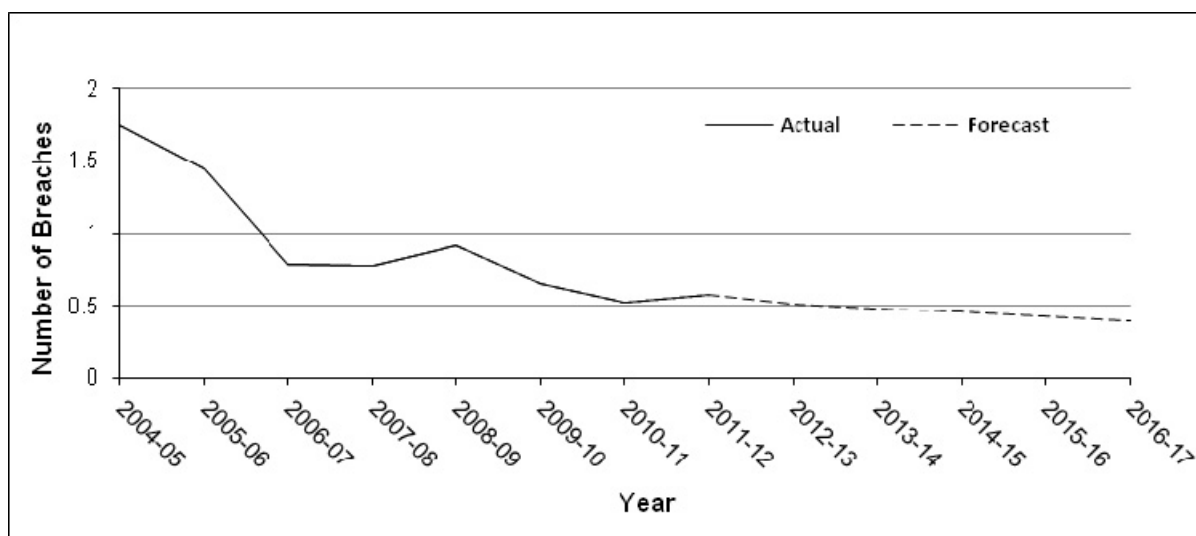
Strategic Objectives and Indicators

Strategic Objective 1

Increase Gambling Operators' Compliance with Legislation

The Commission conducts a comprehensive audit program to ensure that operators comply with all relevant gaming and wagering legislation. Through this audit program and its education and liaison with operators, the Commission aims to increase compliance with the various Acts. The level of reduction in the number of breaches detected per audit will indicate the success, or otherwise, of the Commission's activities in increasing compliance with the legislation.

Strategic Indicator 1: Average Number of Breaches Detected per Audit

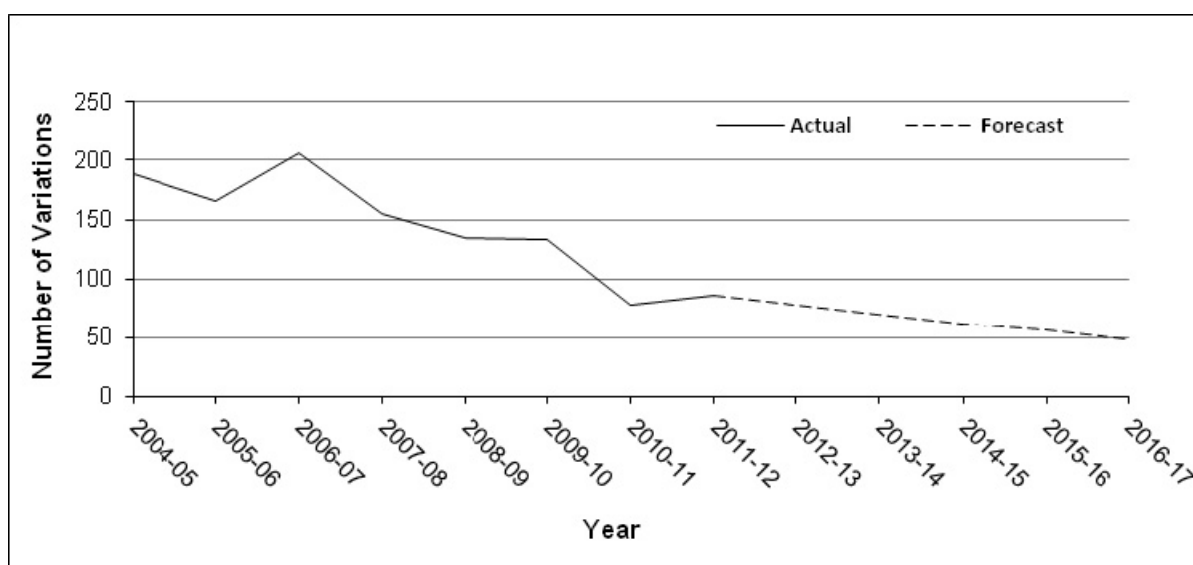


Strategic Objective 2

Increase the Accuracy of Returns by Operators for Gambling Related Taxes, Levies, Fees and Fines on Behalf of the ACT Government

The Commission receives returns from operators along with payments for gambling related taxes, levies, fees and fines. The Commission reconciles the returns against operators' activities and issues variation advice if discrepancies are identified. The Commission aims to reduce the number of variations through its education and liaison with operators in the ACT. The reduction in the number of variations as a proportion of returns is an indication of the Commission's performance in this area.

Strategic Indicator 2: Reconciled Gambling Taxation Returns – Variations



Strategic Objective 3

Undertake Measures Designed to Reduce the Negative Impact of Problem Gambling

The Commission must perform its functions in a way that reduces the risks and costs of problem gambling to individuals and the community. The Commission monitors the social effects of gambling and problem gambling in the ACT and is tasked with providing relevant education and counselling services. The Commission aims to reduce the negative impact of problem gambling through targeted research and implementing strategies based on those research outcomes.

Strategic Indicator 3: Develop and implement research based strategies to reduce the negative impacts of problem gambling

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output Class 1:				
Gambling Regulation and Harm Minimisation	5,592	5,596	4,408	4,451
Output 1.1: Gambling Regulation and Harm Minimisation	5,592	5,596	4,408	4,451

Note:

1. Total cost includes depreciation and amortisation of \$0.086 million in 2012-13 and \$0.108 million in 2013-14; Problem Gambling Assistance Fund Levy expenses of \$1.087 million in 2012-13 and \$1.111 million in 2013-14; and excludes transfer expenses in 2012-13 and 2013-14.

Output Description

The key roles of the ACT Gambling and Racing Commission are to:

- administer gaming laws;
- control, supervise and regulate gaming in the Territory;
- collect and verify gambling taxes, levies, fees and charges; and
- develop and implement projects through the Problem Gambling Assistance Fund.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Gambling Regulation and Harm Minimisation			
Output 1.1: Gambling Regulation and Harm Minimisation			
a. Conduct compliance audits of operator activity to detect compliance with legal framework			
– Casino	100	100	100
– Gaming Machines	250	250	250
– Bookmakers	50	50	50
– Minor Lotteries	60	60	60
<i>Effectively regulating gambling and racing activity for statutory compliance</i>			
b. Conduct revenue audits to ensure correct payment of taxes, levies and fees			
– Casino	12	12	12
– Gaming Machines	12	12	12
– Bookmakers	12	12	12
<i>Ensure compliance with statutory payments of taxes, levies and fees</i>			
c. Initiate or complete research projects; analyse significant research projects conducted elsewhere	5	5	5
<i>Keep informed about problem gambling issues and harm minimisation strategies</i>			
d. Initiate or complete projects through the Problem Gambling Assistance Fund	3	3	3
<i>Undertake measures designed to reduce the negative impact of problem gambling</i>			

Changes to Appropriation

Changes to Appropriation – Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Government Payment for Outputs					
2012-13 Budget	4,408	4,454	4,513	4,567	4,567
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(3)	(3)	(3)	70
Revised Superannuation Parameters	-	(3)	(6)	(3)	(17)
Revised Superannuation Guarantee Rate	-	3	7	16	25
2013-14 Budget	4,408	4,451	4,511	4,577	4,645

ACT Gambling and Racing Commission Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
4,408	Government Payment for Outputs	4,408	4,451	1	4,511	4,577	4,645
54,744	Taxes, Fees and Fines	56,683	56,555	..	57,956	59,393	60,892
127	Interest	127	79	-38	86	94	101
1,162	Other Revenue	1,162	1,111	-4	1,139	1,168	1,197
25	Resources Received Free of Charge	25	25	-	25	25	25
60,466	Total Revenue	62,405	62,221	..	63,717	65,257	66,860
Gains							
150	Other Gains	30	31	3	32	32	33
150	Total Gains	30	31	3	32	32	33
60,616	Total Income	62,435	62,252	-	63,749	65,289	66,893
Expenses							
2,887	Employee Expenses	2,878	2,850	-1	2,888	2,926	2,964
396	Superannuation Expenses	414	385	-7	378	377	377
2,212	Supplies and Services	2,212	2,251	2	2,308	2,366	2,425
84	Depreciation and Amortisation	86	108	26	108	108	49
2	Borrowing Costs	2	2	-	2	2	2
54,744	Transfer Expenses	56,683	56,555	..	57,956	59,393	60,892
60,325	Total Ordinary Expenses	62,275	62,151	..	63,640	65,172	66,709
291	Operating Result	160	101	-37	109	117	184
291	Total Comprehensive Income	160	101	-37	109	117	184

ACT Gambling and Racing Commission

Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
3,728	Cash and Cash Equivalents	2,524	2,775	10	3,034	3,301	3,576
4,334	Receivables	4,662	4,667	..	4,672	4,677	4,682
12	Other Current Assets	1	1	-	1	1	1
8,074	Total Current Assets	7,187	7,443	4	7,707	7,979	8,259
Non Current Assets							
37	Property, Plant and Equipment	34	44	29	44	54	54
226	Intangibles	348	252	-28	156	60	23
263	Total Non Current Assets	382	296	-23	200	114	77
8,337	TOTAL ASSETS	7,569	7,739	2	7,907	8,093	8,336
Current Liabilities							
4,270	Payables	4,709	4,712	..	4,715	4,718	4,721
25	Finance Leases	20	5	-75	20	5	20
931	Employee Benefits	895	907	1	919	931	943
119	Other Liabilities	125	125	-	125	125	125
5,345	Total Current Liabilities	5,749	5,749	-	5,779	5,779	5,809
Non Current Liabilities							
0	Finance Leases	7	27	286	7	27	7
151	Employee Benefits	115	164	43	213	262	311
151	Total Non Current Liabilities	122	191	57	220	289	318
5,496	TOTAL LIABILITIES	5,871	5,940	1	5,999	6,068	6,127
2,841	NET ASSETS	1,698	1,799	6	1,908	2,025	2,209
REPRESENTED BY FUNDS EMPLOYED							
2,839	Accumulated Funds	1,696	1,797	6	1,906	2,023	2,207
2	Reserves	2	2	-	2	2	2
2,841	TOTAL FUNDS EMPLOYED	1,698	1,799	6	1,908	2,025	2,209

ACT Gambling and Racing Commission

Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
2,548	Opening Accumulated Funds	3,536	1,696	-52	1,797	1,906	2,023
2	Opening Asset Revaluation Reserve	2	2	-	2	2	2
2,550	Balance at the Start of the Reporting Period	3,538	1,698	-52	1,799	1,908	2,025
Comprehensive Income							
291	Operating Result for the Period	160	101	-37	109	117	184
291	Total Comprehensive Income	160	101	-37	109	117	184
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
0	Capital Distributions to Government	-2,000	0	100	0	0	0
0	Total Transactions Involving Owners Affecting Accumulated Funds	-2,000	0	100	0	0	0
Closing Equity							
2,839	Closing Accumulated Funds	1,696	1,797	6	1,906	2,023	2,207
2	Closing Asset Revaluation Reserve	2	2	-	2	2	2
2,841	Balance at the End of the Reporting Period	1,698	1,799	6	1,908	2,025	2,209

ACT Gambling and Racing Commission

Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
4,408	Cash from Government for Outputs	4,408	4,451	1	4,511	4,577	4,645
54,744	Taxes, Fees and Fines	56,683	56,555	..	57,956	59,393	60,892
127	Interest Received	127	79	-38	86	94	101
1,431	Other Receipts	1,311	1,261	-4	1,290	1,319	1,349
60,710	Operating Receipts	62,529	62,346	..	63,843	65,383	66,987
	Payments						
2,823	Related to Employees	2,823	2,789	-1	2,827	2,865	2,903
396	Related to Superannuation	414	385	-7	378	377	377
2,189	Related to Supplies and Services	2,189	2,228	2	2,285	2,343	2,402
2	Borrowing Costs	2	2	-	2	2	2
119	Other	119	119	-	119	119	119
54,744	Territory Receipts to Government	56,683	56,555	..	57,956	59,393	60,892
60,273	Operating Payments	62,230	62,078	..	63,567	65,099	66,695
437	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	299	268	-10	276	284	292
CASH FLOWS FROM INVESTING ACTIVITIES							
	Payments						
10	Purchase of Property, Plant and Equipment and Capital Works	10	10	-	10	10	10
0	Purchase of Land and Intangibles	121	0	-100	0	0	0
10	Investing Payments	131	10	-92	10	10	10
-10	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-131	-10	92	-10	-10	-10
CASH FLOWS FROM FINANCING ACTIVITIES							
	Payments						
0	Distributions to Government	2,000	0	-100	0	0	0
7	Repayment of Finance Leases	7	7	-	7	7	7
7	Financing Payments	2,007	7	-100	7	7	7
-7	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-2,007	-7	100	-7	-7	-7
420	NET INCREASE / (DECREASE) IN CASH HELD	-1,839	251	114	259	267	275
3,308	CASH AT THE BEGINNING OF REPORTING PERIOD	4,363	2,524	-42	2,775	3,034	3,301
3,728	CASH AT THE END OF REPORTING PERIOD	2,524	2,775	10	3,034	3,301	3,576

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- taxes, fees and fines: the increase of \$1.939 million in the 2012-13 estimated outcome from the original budget is due to an increase in interstate lotteries (\$2.239 million) and ACTTAB revenue (\$0.180 million), offset by a decrease in activity for casino revenue (\$0.280 million) and regulatory fees (\$0.2 million).
- transfer expenses: the increase of \$1.939 million in the 2012-13 estimated outcome from the original budget is due to the reasons noted above under taxes, fees and fines.

Balance Sheet

- cash and cash equivalents:
 - the decrease of \$1.204 million in the 2012-13 estimated outcome from the original budget is mainly due to the return of surplus funds (\$2 million) to the Territory and the flow-on effect of the 2011-12 audited results; and
 - the increase of \$0.251 million in the 2013-14 Budget from the 2012-13 estimated outcome reflects anticipated positive cash flows from operating activities.
- receivables: the increase of \$0.328 million in the 2012-13 estimated outcome from the original budget is mainly due to expected higher activity which results in increased gaming taxation.
- payables: the increase of \$0.439 million in the 2012-13 estimated outcome from the original budget mainly reflects an increase in gaming taxation that is passed on to the Territory.

Statement of Changes in Equity and Cash Flow Statement

Variations in the statements are explained in the notes above.

ACT INSURANCE AUTHORITY

Purpose

As the ACT Government's captive insurer, the ACT Insurance Authority (the Authority) works to protect the assets and services of the Territory by providing risk management and insurance services to a large and diverse group of ACT Government client agencies and entities.

The Authority's captive insurance model protects the ACT Government budget from a range of catastrophic and accumulated risk exposures through its reinsurance arrangements, and the accumulation of a fund reserve to meet the cost of future legal liabilities and asset losses generated through the activities of government.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- implementing a program of reinsurance to protect the Territory budget based on an appropriate balance between risk transferred and risk retained;
- preparing a financial condition report that evaluates the financial standing and operation of the Authority;
- delivering a program of general and targeted risk management training programs for Territory agencies;
- conducting regular reviews of existing claims to ensure that appropriate management practices are being applied and that realistic claim estimates are included in financial statements; and
- facilitating agency access to claims reporting and data analysis to support the risk managed approach to operational and asset management.

Estimated Employment Level

2011-12 Actual Outcome	2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
14 Staffing (FTE)	14	14	14

ACT Insurance Authority Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
57,765	User Charges — ACT Government	55,461	58,949	6	61,306	63,759	66,308
13,766	Interest	271	216	-20	420	648	878
0	Distribution from Investments with the Territory Banking Account ¹	16,897	11,594	-31	12,936	13,645	14,212
2,639	Other Revenue	2,639	3,131	19	2,999	2,979	3,015
74,170	Total Revenue	75,268	73,890	2	77,661	81,031	84,413
74,170	Total Income	75,268	73,890	2	77,661	81,031	84,413
Expenses							
1,482	Employee Expenses	1,480	1,667	13	1,649	1,670	1,712
266	Superannuation Expenses	260	256	-2	248	243	240
1,275	Supplies and Services	1,275	1,303	2	1,335	1,369	1,404
78,062	Other Expenses	64,666	73,849	14	78,365	82,906	88,069
81,085	Total Ordinary Expenses	67,681	77,075	19	81,597	86,188	91,425
-6,915	Operating Result	7,587	-3,185	-142	-3,936	-5,157	-7,012
-6,915	Total Comprehensive Income	7,587	-3,185	-142	-3,936	-5,157	-7,012

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distribution from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

ACT Insurance Authority Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
2,352	Cash and Cash Equivalents	2,922	7,518	157	14,676	22,922	31,406
4,372	Receivables	8,135	7,881	-3	7,860	7,839	7,818
307,460	Investments	294,294	313,727	7	358,175	380,750	402,523
693	Other Current Assets	779	779	-	779	779	779
314,877	Total Current Assets	306,130	329,905	8	381,490	412,290	442,526
Non Current Assets							
76,227	Receivables	11,436	9,095	-20	7,560	5,427	3,242
54,477	Investments	60,657	57,679	-5	54,632	51,548	48,464
115	Other Non Current Assets	105	105	-	105	105	105
130,819	Total Non Current Assets	72,198	66,879	-7	62,297	57,080	51,811
445,696	TOTAL ASSETS	378,328	396,784	5	443,787	469,370	494,337
Current Liabilities							
55,347	Payables	45,724	48,046	5	55,687	61,544	63,697
266	Employee Benefits	326	339	4	352	365	378
693	Other Liabilities	779	779	-	779	779	779
56,306	Total Current Liabilities	46,829	49,164	5	56,818	62,688	64,854
Non Current Liabilities							
409,106	Payables	307,515	326,790	6	370,063	394,941	424,762
39	Employee Benefits	127	158	24	170	162	154
409,145	Total Non Current Liabilities	307,642	326,948	6	370,233	395,103	424,916
465,451	TOTAL LIABILITIES	354,471	376,112	6	427,051	457,791	489,770
-19,755	NET ASSETS	23,857	20,672	-13	16,736	11,579	4,567
-19,755	Accumulated Funds	23,857	20,672	-13	16,736	11,579	4,567
-19,755	TOTAL FUNDS EMPLOYED	23,857	20,672	-13	16,736	11,579	4,567

ACT Insurance Authority **Statement of Changes in Equity**

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
-12,840	Opening Accumulated Funds	16,270	23,857	47	20,672	16,736	11,579
-12,840	Balance at the Start of the Reporting Period	16,270	23,857	47	20,672	16,736	11,579
Comprehensive Income							
-6,915	Operating Result for the Period	7,587	-3,185	-142	-3,936	-5,157	-7,012
-6,915	Total Comprehensive Income	7,587	-3,185	-142	-3,936	-5,157	-7,012
0	Total Movement in Reserves	0	0	-	0	0	0
Closing Equity							
-19,755	Closing Accumulated Funds	23,857	20,672	-13	16,736	11,579	4,567
-19,755	Balance at the End of the Reporting Period	23,857	20,672	-13	16,736	11,579	4,567

ACT Insurance Authority Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
57,765	User Charges	55,461	58,949	6	61,306	63,719	66,308
13,766	Interest Received	271	216	-20	420	648	878
0	Distribution from Investments with the Territory Banking Account ¹	16,897	11,594	-31	12,936	13,645	14,212
65,770	Other Receipts	93,347	93,388	..	96,814	97,363	97,895
137,301	Operating Receipts	165,976	164,147	-1	171,476	175,375	179,293
	Payments						
1,604	Related to Employees	1,604	1,623	1	1,624	1,664	1,706
265	Related to Superannuation	259	256	-1	248	242	239
1,268	Related to Supplies and Services	1,268	1,296	2	1,328	1,361	1,396
95,948	Other	141,618	139,673	-1	120,601	145,600	143,820
99,085	Operating Payments	144,749	142,848	-1	123,801	148,867	147,161
38,216	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	21,227	21,299	..	47,675	26,508	32,132
CASH FLOWS FROM INVESTING ACTIVITIES							
	Receipts						
911	Proceeds from Sale/Maturity of Investments	14,511	911	-94	5,462	6,038	6,203
911	Investing Receipts	14,511	911	-94	5,462	6,038	6,203
	Payments						
36,817	Purchase of Investments	33,297	17,614	-47	45,979	24,300	29,851
36,817	Investing Payments	33,297	17,614	-47	45,979	24,300	29,851
-35,906	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-18,786	-16,703	11	-40,517	-18,262	-23,648
2,310	NET INCREASE / (DECREASE) IN CASH HELD	2,441	4,596	88	7,158	8,246	8,484
42	CASH AT THE BEGINNING OF REPORTING PERIOD	481	2,922	507	7,518	14,676	22,922
2,352	CASH AT THE END OF REPORTING PERIOD	2,922	7,518	157	14,676	22,922	31,406

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distribution from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- user charges – ACT Government:
 - the decrease of \$2.304 million in the 2012-13 estimated outcome from the original budget is due to a decrease in the annual premiums received from agencies; and
 - the increase of \$3.488 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to an increase in the annual insurance premiums charged to agencies. The premiums recognise an increase in the net expected cost of future claims, predominantly in the medical malpractice and property classes.
- interest and distribution from investments with the Territory Banking Account:
 - the increase of \$3.402 million in the 2012-13 estimated outcome from the original budget is due to receiving a higher interest rate and subsequent returns on investments than budgeted; and
 - the decrease of \$5.358 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to an expected decrease in interest rates and investment returns.
- other expenses:
 - the decrease of \$13.396 million in the 2012-13 estimated outcome from the original budget is due to a decrease in the average claim size in the property class (\$14.494 million) and the settlement of the 2003 Bushfire public liability claim (\$1.592 million), partially offset by a reduction in expected reinsurance recoveries (\$2.690 million); and
 - the increase of \$19.183 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the discounting of claim payments to adjust for the time value of money. Outstanding claims are valued using a discount rate derived from market yields on Commonwealth Government Bonds. The discount rates adopted match the weighted term to maturity of insurance claims. Lower levels of investments returns reduce the effects of discounting on the claims expense resulting in a higher claims cost.

Balance Sheet

- cash and cash equivalents:
 - the increase of \$0.570 million in the 2012-13 estimated outcome from the original budget is due to the increase in interest rates and return on investments; and
 - the increase of \$4.596 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to additional cash held to meet the cost of large claim settlements.
- current receivables: the increase of \$3.763 million in the 2012-13 estimated outcome from the original budget is due to a combination of an increase in anticipated current reinsurance recoveries from ordinary claims (\$1.422 million), and a movement in allocation between current and non current receivables (\$2.341 million).

- current investments:
 - the decrease of \$13.166 million in the 2012-13 estimated outcome from the original budget is primarily due to lower reinsurance recoveries and annual premiums received in 2012-13; and
 - the increase of \$19.433 million in the 2013-14 Budget from the 2012-13 estimated outcome is primarily due to the continued building of investment assets in order to meet future claims and the movement of funds from long term investment.
- non current receivables:
 - the decrease of \$64.791 million in the 2012-13 estimated outcome from the original budget is due to the settlement of the 2003 bushfire claim; and
 - the decrease of \$2.341 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to movements in the provision for reinsurance recoveries associated with changes in ordinary claims liabilities.
- non current investments:
 - the increase of \$6.180 million in the 2012-13 estimated outcome from the original budget is due to the continued building of investment assets in order to meet future claims; and
 - the decrease of \$2.978 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the movement of funds between long term and short term investment structures.
- current payables:
 - the decrease of \$9.623 million in the 2012-13 estimated outcome from the original budget is due to the movement of claim payments from current to non current due to revised assumptions around the timing of claim settlements; and
 - the increase of \$2.322 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to higher than anticipated claims liabilities.
- non current payables:
 - the decrease of \$101.591 million in the 2012-13 estimated outcome from the original budget is due to the settlement of the 2003 bushfire claim and a decrease in the ordinary claims liability; and
 - the increase of \$19.275 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the anticipated growth in the cost of future claims.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

- other receipts: the increase of \$27.577 million in the 2012-13 estimated outcome from the original budget is mainly due to the growth in workers' compensation premiums (\$17.7 million) and an increase in GST collected (\$10.795 million).
- other payments: the increase of \$45.670 million in the 2012-13 estimated outcome from the original budget is mainly due to a combination of an increase in workers' compensation premiums paid (\$17.7 million), additional cash payments for ordinary claims (\$17.175 million) and an increase in payments of GST (\$10.795 million).

ACT PUBLIC CEMETERIES AUTHORITY

Purpose

The ACT Public Cemeteries Authority (the Authority) is an independent statutory authority established under the *Cemeteries and Crematoria Act 2003*, to effectively and efficiently manage public cemeteries and crematoria in the ACT. The Authority currently manages and operates three public cemeteries at Gungahlin, Woden and Hall.

The key purpose of the Authority is to:

- ensure the equitable availability of interment options, and maintain burial capacity in the medium to long term for the ACT community;
- operate as an efficient Government business with a strong customer service focus; and
- adopt operating practices that safeguard the environment and the health and safety of staff and visitors.

2013-14 Priorities

Strategic and operational priorities to be pursued in 2013-14 include:

- progressing the establishment of a new southern cemetery and crematorium to maintain burial capacity in the medium to long term in the ACT;
- developing a plan to extend the Christ The Redeemer Mausoleum at Woden Cemetery;
- employing innovative solutions to reduce the cost of maintenance, with a view to enhancing perpetual care arrangements and the long term financial viability of the Authority;
- continuing to develop and refine the range of services and options available for interment in the ACT, in accordance with contemporary community needs;
- continuing to develop staff skills, with an emphasis on improving the efficiency of the Authority and maintaining excellence in customer service; and
- reviewing the existing business and strategic plans to ensure the Authority remains a sustainable business.

Business and Corporate Strategy

In seeking to achieve these objectives, the Authority will develop and implement the following strategies in 2013-14:

- benchmarking all aspects of the Authority's operations against alternative service providers for quality and value for money;
- upholding model financial practices and maintaining accounts and records that comply with the requirements of the *Financial Management Act 1996*, and which fairly present the Authority's financial position, operations and cash flow results;
- refining the engagement strategy to better communicate interment options available to the ACT community; and

- working to improve the investment strategy for the Perpetual Care Trust Funds and other cash investments in accordance with the *Cemeteries and Crematoria Act 2003*.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
16	Staffing (FTE)	17	16 ¹	17 ²

Notes:

1. The decrease of 1 FTE in the 2012-13 estimated outcome from the 2012-13 Budget is due to the project manager position being filled for part of the year.
2. The increase of 1 FTE in 2013-14 Budget from the 2012-13 estimated outcome is due to the project manager position being filled for the whole year.

Changes to Appropriation

Changes to Appropriation – Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Capital Injections					
2012-13 Budget	369	0	0	0	0
FMA Section 16B Rollovers from 2011-12					
New Southern Cemetery (Design)	203	-	-	-	-
2013-14 Budget Technical Adjustments					
Revised Funding Profile – New Southern Cemetery (Design)	(294)	294	-	-	-
2013-14 Budget	278	294	0	0	0

2013-14 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
Works in Progress						
New Southern Cemetery (Design)	727	433	294	-	-	Jun 2014
Total Works in Progress	727	433	294	0	0	0
Total Capital Works Program	727	433	294	0	0	0

Australian Capital Territory Public Cemeteries Authority

Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
2,975	User Charges - Non ACT Government	2,822	3,249	15	3,330	3,413	3,550
473	Interest	352	439	25	463	488	504
0	Distribution from Investments with the Territory Banking Account ¹	49	60	22	63	67	69
1,858	Other Revenue	1,712	1,904	11	1,952	2,001	2,081
5,306	Total Revenue	4,935	5,652	15	5,808	5,969	6,204
Gains							
42	Other Gains	42	45	7	47	50	50
42	Total Gains	42	45	7	47	50	50
5,348	Total Income	4,977	5,697	14	5,855	6,019	6,254
Expenses							
1,204	Employee Expenses	1,292	1,251	-3	1,303	1,355	1,371
140	Superannuation Expenses	81	82	1	83	85	86
875	Supplies and Services	800	910	14	944	983	1,009
364	Depreciation and Amortisation	413	356	-14	375	394	413
209	Cost of Goods Sold	194	217	12	226	235	241
2,275	Other Expenses	2,030	2,365	17	2,462	2,565	2,629
5,067	Total Ordinary Expenses	4,810	5,181	8	5,393	5,617	5,749
281	Operating Result	167	516	209	462	402	505
Other Comprehensive Income							
<i>Items that will not be reclassified subsequently to profit or loss</i>							
0	Post-Audit Adjustments	-159	0	100	0	0	0
0	Total Other Comprehensive Income	-159	0	100	0	0	0
281	Total Comprehensive Income	8	516	#	462	402	505

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distribution from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Australian Capital Territory Public Cemeteries Authority

Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
8,324	Cash and Cash Equivalents	8,376	8,968	7	9,518	10,027	10,658
116	Receivables	161	163	1	165	166	167
302	Investments	299	299	-	299	299	299
37	Inventories	44	44	-	44	44	44
16	Other Current Assets	16	17	6	18	19	20
8,795	Total Current Assets	8,896	9,491	7	10,044	10,555	11,188
Non Current Assets							
503	Receivables	619	851	37	1,088	1,331	1,574
815	Investments	820	864	5	912	961	1,010
816	Inventories	809	772	-5	735	698	661
2,965	Property, Plant and Equipment	2,835	2,669	-6	2,484	2,280	2,057
0	Intangibles	72	72	-	72	72	72
802	Capital Works in Progress	488	782	60	782	782	782
5,901	Total Non Current Assets	5,643	6,010	7	6,073	6,124	6,156
14,696	TOTAL ASSETS	14,539	15,501	7	16,117	16,679	17,344
Current Liabilities							
239	Payables	557	570	2	578	588	598
414	Employee Benefits	352	374	6	399	426	453
4,675	Other Liabilities	4,777	4,894	2	5,014	5,137	5,260
5,328	Total Current Liabilities	5,686	5,838	3	5,991	6,151	6,311
Non Current Liabilities							
26	Employee Benefits	28	28	-	29	29	29
26	Total Non Current Liabilities	28	28	-	29	29	29
5,354	TOTAL LIABILITIES	5,714	5,866	3	6,020	6,180	6,340
9,342	NET ASSETS	8,825	9,635	9	10,097	10,499	11,004
REPRESENTED BY FUNDS EMPLOYED							
8,289	Accumulated Funds	7,782	8,592	10	9,054	9,456	9,961
1,053	Reserves	1,043	1,043	-	1,043	1,043	1,043
9,342	TOTAL FUNDS EMPLOYED	8,825	9,635	9	10,097	10,499	11,004

Australian Capital Territory Public Cemeteries Authority
Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
7,639	Opening Accumulated Funds	7,496	7,782	4	8,592	9,054	9,456
1,053	Opening Asset Revaluation Reserve	1,043	1,043	-	1,043	1,043	1,043
8,692	Balance at the Start of the Reporting Period	8,539	8,825	3	9,635	10,097	10,499
Comprehensive Income							
0	Post-Audit Adjustments	-159	0	100	0	0	0
281	Operating Result for the Period	167	516	209	462	402	505
281	Total Comprehensive Income	8	516	#	462	402	505
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
369	Capital Injections	278	294	6	0	0	0
369	Total Transactions Involving Owners Affecting Accumulated Funds	278	294	6	0	0	0
Closing Equity							
8,289	Closing Accumulated Funds	7,782	8,592	10	9,054	9,456	9,961
1,053	Closing Asset Revaluation Reserve	1,043	1,043	-	1,043	1,043	1,043
9,342	Balance at the End of the Reporting Period	8,825	9,635	9	10,097	10,499	11,004

Australian Capital Territory Public Cemeteries Authority

Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
4,671	User Charges	4,382	4,987	14	5,114	5,242	5,458
473	Interest Received	352	439	25	463	488	504
0	Distribution from Investments with the Territory Banking Account ¹	49	60	22	63	67	69
485	Other Receipts	470	489	4	501	514	514
5,629	Operating Receipts	5,253	5,975	14	6,141	6,311	6,545
	Payments						
1,181	Related to Employees	1,329	1,228	-8	1,277	1,328	1,344
140	Related to Superannuation	81	82	1	83	85	86
868	Related to Supplies and Services	739	903	22	939	977	1,002
2,876	Other	2,621	2,980	14	3,102	3,222	3,292
5,065	Operating Payments	4,770	5,193	9	5,401	5,612	5,724
564	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	483	782	62	740	699	821
CASH FLOWS FROM INVESTING ACTIVITIES							
	Payments						
559	Purchase of Property, Plant and Equipment and Capital Works	468	484	3	190	190	190
559	Investing Payments	468	484	3	190	190	190
-559	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-468	-484	-3	-190	-190	-190
CASH FLOWS FROM FINANCING ACTIVITIES							
	Receipts						
369	Capital Injections from Government	278	294	6	0	0	0
369	Financing Receipts	278	294	6	0	0	0
369	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	278	294	6	0	0	0
374	NET INCREASE / (DECREASE) IN CASH HELD	293	592	102	550	509	631
7,950	CASH AT THE BEGINNING OF REPORTING PERIOD	8,083	8,376	4	8,968	9,518	10,027
8,324	CASH AT THE END OF REPORTING PERIOD	8,376	8,968	7	9,518	10,027	10,658

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distribution from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Notes to Budget Statements

Significant variations are as follows:

Operating Statement

- user charges – non ACT Government: the increase of \$0.427 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to an expected increase in the number of allotments and services sold in 2012-13 and a nine per cent fee increase on the sale of allotments and burial services in 2013-14; and
- other expenses (contributions to Perpetual Care Trust Funds): the increase of \$0.335 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the higher income described above and full compliance with the contribution rate to the Trust.

Balance Sheet

- cash and cash equivalents: the increase of \$0.592 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to an expected increase in activity and revenues.
- capital works in progress:
 - the decrease of \$0.314 million in the 2012-13 estimated outcome from the original budget is mainly due to the delay in the new southern cemetery design project; and
 - the increase of \$0.294 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the application of a new accounting treatment whereby relevant onsite employment expenditure at all cemeteries is capitalised depending on the type of works undertaken.
- payables: the increase of \$0.318 million in the 2012-13 estimated outcome from the original budget is mainly due to the 2011-12 audited outcome flow-on effects.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

ACTEW CORPORATION

Purpose

To provide safe, innovative and sustainable water, energy and related services to support the economic, cultural and social development of the Capital Region. In doing this, we will inspire our people to excel in the services we provide in order to be recognised by our customers, community, industry and shareholders as a highly valued business.

2013-14 Priorities

Since the return of the management, operations and maintenance of the water and sewerage business to ACTEW Corporation (ACTEW) on 1 July 2012, ACTEW has developed the strategic imperatives necessary to redefine the operating model and to reflect a greater focus on business outcomes and a greater emphasis on customer management. These imperatives include:

- being a best practice provider of safe utility services to the community;
- being a customer-centric organisation;
- having a commercial business focus that drives profit for shareholders through efficient business management;
- improving the quality of services provided to the community in an environmentally sustainable manner while driving efficiencies in operations;
- developing a culture that grows the capability of people and drives high performance;
- investigating new business opportunities; and
- continuing to develop strong relationships with government, industry and the community to build an innovative and efficient business.

Within this context, strategic and operational issues to be pursued in 2013-14 include:

- commissioning the newly completed Enlarged Cotter Dam;
- implementing the final water pricing report of the Independent Competition and Regulatory Commission (ICRC);
- articulating compliance with ACTEW's responsibilities under the *Territory-owned Corporations Act 1990*;
- continuing to contribute to the community through meaningful engagement, and to contribute to the cultural and social development of the Territory, and to those in need through support for charitable organisations;
- working with the Government to provide advice on water policy and strategic issues, and to assist with development and support of the local region;
- continuing focus on a holistic and integrated asset management strategy to ensure optimal asset performance;
- embedding a strategy across the organisation, based on customer segmentation, to provide improved services tailored to customer requirements;

- continuing active management of ACTEW's investments and supporting ActewAGL with new commercial investments; and
- maintaining liquidity for funding of capital expenditure projects and dividend payments, while maintaining an acceptable level of gearing.

ACTEW's 2013-14 Budget has been developed in a climate of uncertainty due to the planned release of the ICRC water and sewerage final pricing report on 12 June 2013. The estimates included in the budget are based on the ACTEW submission to the ICRC (provided on 12 April 2013), which vary significantly from the ICRC draft report. The final ICRC report may result in a direct decrease in profit and a possible decrease in value of ACTEW's water and sewerage assets. The final impact is not possible to quantify at present but taking note of the ICRC draft report could result in a decrease in the valuation of assets of up to \$650 million and a loss of approximately \$370 million in 2012-13 through asset impairment.

These estimates will be updated to reflect the ICRC final report and included in ACTEW's Statement of Corporate Intent.

The 2012-13 Budget was prepared prior to the integration of ActewAGL's water and sewerage business. In the 2012-13 estimated outcome, some items have been re-classified and assumptions updated to reflect the integration.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget ¹	2012-13 Est. Outcome	2013-14 Budget
38	Staffing (FTE)	384	390	390

Note:

1. The increase of 346 FTE in the 2012-13 Budget from the 2011-12 estimated outcome is due to the integration of ActewAGL's water and sewerage business.

Changes to Appropriation

Changes to Appropriation – Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Government Payment for Outputs					
2012-13 Budget	10,587	10,788	10,993	11,202	11,202
2013-14 Budget Technical Adjustments					
Revised Indexation - Assistance for Water and Sewerage Services	-	(173)	(351)	(532)	(503)
2013-14 Budget	10,587	10,615	10,642	10,670	10,699

ACTEW Corporation Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
10,587	Government Payment for Outputs	10,587	10,615	..	10,642	10,670	10,699
271,627	User Charges - Non ACT Government	260,394	291,546	12	298,715	312,376	328,866
35,620	User Charges - ACT Government	38,364	41,513	8	42,721	44,534	46,431
11,600	Interest	5,500	2,990	-46	2,332	1,723	2,297
2,998	Other Revenue	10,615	8,645	-19	8,861	9,082	9,309
332,432	Total Revenue	325,460	355,309	9	363,271	378,385	397,602
Gains							
0	Other Gains	1,772	0	-100	0	0	0
0	Total Gains	1,772	0	-100	0	0	0
332,432	Total Income	327,232	355,309	9	363,271	378,385	397,602
Expenses							
49,241	Employee Expenses	51,116	53,978	6	56,038	56,913	58,454
5,210	Superannuation Expenses	5,640	5,882	4	6,107	6,202	6,370
31,854	Supplies and Services	94,378	70,743	-25	73,444	74,588	76,609
36,225	Depreciation and Amortisation	32,364	41,166	27	42,694	44,755	47,166
83,002	Borrowing Costs	75,953	76,627	1	79,915	85,062	91,961
85,126	Cost of Goods Sold	24,234	24,308	..	24,641	24,989	25,124
6,139	Other Expenses	6,139	7,492	22	7,833	8,189	8,562
296,797	Total Ordinary Expenses	289,824	280,196	-3	290,672	300,698	314,246
87,541	Share of Operating Result from Joint Venture accounted for using the Equity Method	94,496	68,949	-27	82,598	83,261	88,647
123,176	Operating Result from Ordinary Activities	131,904	144,062	9	155,197	160,948	172,003
38,007	Income Tax Equivalent	43,760	44,659	2	48,111	49,894	53,321
85,169	Operating Result	88,144	99,403	13	107,086	111,054	118,682
85,169	Total Comprehensive Income	88,144	99,403	13	107,086	111,054	118,682

ACTEW Corporation Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
81,242	Cash and Cash Equivalents	50,588	50,655	..	50,320	50,522	50,139
48,719	Receivables	50,279	53,798	7	57,565	61,594	65,908
19,850	Other Current Assets	16,847	16,847	-	16,847	16,847	16,845
149,811	Total Current Assets	117,714	121,300	3	124,732	128,963	132,892
Non Current Assets							
604,916	Investments	602,583	641,361	6	666,321	694,308	713,047
1,847,791	Property, Plant and Equipment	1,475,458	1,881,446	28	1,942,070	2,029,205	2,099,308
21,037	Intangibles	19,431	19,431	-	19,431	19,431	19,431
106,260	Capital Works in Progress	469,239	78,390	-83	78,390	78,390	78,390
26,630	Tax Assets	30,699	30,699	-	30,699	30,699	30,699
2,606,634	Total Non Current Assets	2,597,410	2,651,327	2	2,736,911	2,852,033	2,940,875
2,756,445	TOTAL ASSETS	2,715,124	2,772,627	2	2,861,643	2,980,996	3,073,767
Current Liabilities							
53,242	Payables	26,112	34,780	33	40,453	44,712	45,505
16,843	Interest-Bearing Liabilities	17,063	18,873	11	20,818	22,908	322,217
33,901	Employee Benefits	34,197	34,197	-	34,197	34,197	34,197
17,034	Other Provisions	17,909	20,161	13	21,697	22,491	24,016
7,689	Income Tax Payable	5,908	11,165	89	12,028	12,473	13,330
2,996	Other Liabilities	2,874	2,874	-	2,874	2,874	2,874
131,705	Total Current Liabilities	104,063	122,050	17	132,067	139,655	442,139
Non Current Liabilities							
1,347,451	Interest-Bearing Liabilities	1,366,767	1,406,283	3	1,485,282	1,597,047	1,387,334
152	Employee Benefits	140	140	-	140	140	140
1,681	Other Non Current Provisions	1,173	1,173	-	1,173	1,173	1,173
332,448	Income Tax Payable Non Current	299,963	299,963	-	299,963	299,963	299,963
1,681,732	Total Non Current Liabilities	1,668,043	1,707,559	2	1,786,558	1,898,323	1,688,610
1,813,437	TOTAL LIABILITIES	1,772,106	1,829,609	3	1,918,625	2,037,978	2,130,749
943,008	NET ASSETS	943,018	943,018	-	943,018	943,018	943,018
REPRESENTED BY FUNDS EMPLOYED							
766,670	Accumulated Funds	766,670	766,670	-	766,670	766,670	766,670
176,338	Reserves	176,348	176,348	-	176,348	176,348	176,348
943,008	TOTAL FUNDS EMPLOYED	943,018	943,018	-	943,018	943,018	943,018

ACTEW Corporation
Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
766,670	Opening Accumulated Funds	766,670	766,670	-	766,670	766,670	766,670
166,528	Opening Asset Revaluation Reserve	166,528	166,528	-	166,528	166,528	166,528
9,810	Opening Other Reserve	9,820	9,820	-	9,820	9,820	9,820
943,008	Balance at the Start of the Reporting Period	943,018	943,018	-	943,018	943,018	943,018
Comprehensive Income							
85,169	Operating Result for the Period	88,144	99,403	13	107,086	111,054	118,682
85,169	Total Comprehensive Income	88,144	99,403	13	107,086	111,054	118,682
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
-85,169	Dividend Approved	-88,144	-99,403	-13	-107,086	-111,054	-118,682
-85,169	Total Transactions Involving Owners Affecting Accumulated Funds	-88,144	-99,403	-13	-107,086	-111,054	-118,682
Closing Equity							
766,670	Closing Accumulated Funds	766,670	766,670	-	766,670	766,670	766,670
166,528	Closing Asset Revaluation Reserve	166,528	166,528	-	166,528	166,528	166,528
9,810	Closing Other Reserve	9,820	9,820	-	9,820	9,820	9,820
943,008	Balance at the End of the Reporting Period	943,018	943,018	-	943,018	943,018	943,018

ACTEW Corporation Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
10,587	Cash from Government for Outputs	10,587	10,615	..	10,642	10,670	10,699
307,057	User Charges	306,083	338,185	10	346,530	361,963	380,295
11,600	Interest Received	5,500	2,990	-46	2,332	1,723	2,297
38,946	Other Receipts	44,950	30,171	-33	57,637	55,274	69,908
368,190	Operating Receipts	367,120	381,961	4	417,141	429,630	463,199
Payments							
58,794	Related to Employees	51,117	53,978	6	56,038	56,913	58,454
5,210	Related to Superannuation	5,640	5,882	4	6,107	6,202	6,370
7,951	Related to Supplies and Services	69,644	69,103	-1	71,690	72,711	74,601
83,002	Borrowing Costs	75,953	76,627	1	79,915	85,062	91,961
125,462	Other	91,462	71,203	-22	79,722	82,626	86,150
280,419	Operating Payments	293,816	276,793	-6	293,472	303,514	317,536
87,771	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	73,304	105,168	43	123,669	126,116	145,663
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
0	Proceeds from Sale of Property, Plant and Equipment	11,681	0	-100	0	0	0
0	Investing Receipts	11,681	0	-100	0	0	0
Payments							
165,251	Purchase of Property, Plant and Equipment and Capital Works	160,740	49,275	-69	99,400	129,509	118,486
165,251	Investing Payments	160,740	49,275	-69	99,400	129,509	118,486
-165,251	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-149,059	-49,275	67	-99,400	-129,509	-118,486
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
0	Borrowings Received	31,000	49,000	58	90,000	125,000	103,000
0	Financing Receipts	31,000	49,000	58	90,000	125,000	103,000
Payments							
82,020	Dividends to Government	88,874	97,151	9	105,549	110,260	117,156
3,040	Repayment of Borrowings	6,288	7,675	22	9,055	11,145	13,404
85,060	Financing Payments	95,162	104,826	10	114,604	121,405	130,560
-85,060	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-64,162	-55,826	13	-24,604	3,595	-27,560
-162,540	NET INCREASE / (DECREASE) IN CASH HELD	-139,917	67	100	-335	202	-383
243,782	CASH AT THE BEGINNING OF REPORTING PERIOD	190,505	50,588	-73	50,655	50,320	50,522
81,242	CASH AT THE END OF REPORTING PERIOD	50,588	50,655	..	50,320	50,522	50,139

Notes to Budget Statements

Significant variations are as follows:

Operating Statement

- user charges:
 - the decrease of \$8.489 million for total user charges (non ACT Government and ACT Government) in the 2012-13 estimated outcome from the original budget is due to lower than anticipated water consumption; and
 - the increase of \$34.301 million for total user charges (non ACT Government and ACT Government) in the 2013-14 Budget from the 2012-13 estimated outcome reflects ACTEW's submission to the ICRC. As 2013-14 is the start of the next regulatory period, these increases are subject to the ICRC final determination expected to be made on 12 June 2013.
- interest:
 - the decrease of \$6.1 million in the 2012-13 estimated outcome from the original budget is due to lower than expected cash balances and interest rates throughout the year; and
 - the decrease of \$2.510 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to lower cash balances throughout the year.
- other revenue: the increase of \$7.617 million in the 2012-13 estimated outcome from the original budget is mainly due to the recognition of unregulated income.
- other gains: the increase of \$1.772 million in the 2012-13 estimated outcome from the original budget is due to gifted assets from the Government, which are not normally budgeted for due to uncertainty in volumes and valuations.
- supplies and services:
 - the increase of \$62.524 million in the 2012-13 estimated outcome from the original budget is due to a reclassification of expenditure and the recognition of a contract termination payment in 2012-13 to ActewAGL upon the sale of ActewAGL's water and sewerage business. The original budget included the costs of running the water and sewerage business as costs of goods sold. These expenditures have now been recognised as supplies and services. This reclassification reflects the integration of ActewAGL's water and sewerage business and offsets with the variance for costs of goods sold below; and
 - the decrease of \$23.635 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the recognition of a contract termination payment in 2012-13 to ActewAGL upon the sale of ActewAGL's water and sewerage business.
- depreciation and amortisation: the decrease of \$3.861 million in the 2012-13 estimated outcome from the original budget and the increase of \$8.802 million in the 2013-14 Budget from the 2012-13 estimated outcome are due to timing differences for the completion and capitalisation the Enlarged Cotter Dam.

- borrowing costs: the decrease of \$7.049 million in the 2012-13 estimated outcome from the original budget is due to delays in timing of new borrowings and a reduction in borrowing costs relating to CPI linked borrowings due to lower than budgeted CPI.
- cost of goods sold: the decrease of \$60.892 million in the 2012-13 estimated outcome from the original budget is due to a reclassification of expenditure compared to the original budget. The original budget included the costs of running the water and sewerage business as costs of goods sold. These expenditures have now been recognised as supplies and services. This reclassification reflects the integration of ActewAGL's water and sewerage business.
- other expenses: the increase of \$1.353 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the increase in the utilities network facilities charge as a result of forecast increases in the length of the water and sewerage networks.
- revenue of associates and joint ventures:
 - the increase of \$6.955 million in the 2012-13 estimated outcome from the original budget is driven by a higher than expected share of profits from ACTEW's investment in ActewAGL; and
 - the decrease of \$25.547 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the inclusion of the one-off gain on the sale of ActewAGL's water and sewerage business in the previous year and planned refresh of an information technology system by ActewAGL in 2013-14.
- income tax equivalent: the increase of \$5.753 million in the 2012-13 estimated outcome from the original budget is due to an increase in taxable income and a one-off adjustment relating to the integration of ActewAGL's water and sewerage business.

Balance Sheet

- cash and cash equivalents: the decrease of \$30.654 million in the 2012-13 estimated outcome from the original budget is due to a one-off increase in taxation paid in 2012-13 resulting from a change in taxation treatment of unread meters.
- investments: the increase of \$38.778 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to lower cash distributions from the ActewAGL investment compared to forecast profit. As ACTEW equity accounts for the investment this leads to an increase in its value.
- property, plant and equipment: the decrease of \$372.333 million in the 2012-13 estimated outcome from the original budget and the increase of \$405.988 million in the 2013-14 Budget from the 2012-13 estimated outcome are due to the timing of the capitalisation of the Enlarged Cotter Dam.

- capital works in progress:
 - the increase of \$362.979 million in the 2012-13 estimated outcome from the original budget is due to the timing of the capitalisation of the Enlarged Cotter Dam; and
 - the decrease of \$390.849 million in the 2013-14 Budget from the 2012-13 estimated outcome largely relates to the timing of the capitalisation of the Enlarged Cotter Dam.
- payables: the decrease of \$27.130 million in the 2012-13 estimated outcome from the original budget and the increase of \$8.668 million in the 2013-14 Budget from the 2012-13 estimated outcome are due to the timing of payments associated with the capital works program.
- current and non current interest bearing liabilities:
 - the increase of \$19.536 million in the 2012-13 estimated outcome from the original budget is mainly due to a one-off increase in taxation paid in 2012-13 resulting from an Australian Taxation Office decision to align the tax and accounting treatments for unread consumption; and
 - the increase of \$41.326 million in 2013-14 Budget from the 2012-13 estimated outcome is mainly due to increased borrowings related to anticipated capital expenditure.
- non current income tax payable: the decrease of \$32.485 million in the 2012-13 estimated outcome from the original budget is mainly due to a one-off increase in taxation paid in 2012-13 resulting from an Australian Taxation Office decision to align the tax and accounting treatments for unread consumption.

Statement of Changes in Equity

- dividend approved: the increase of \$2.975 million in the 2012-13 estimated outcome from the original budget is due to an increased after tax operating surplus.

Cash Flow Statement

Variances in the statement are mostly explained in the notes above.

ACTTAB LIMITED

Purpose

ACTTAB Limited (ACTTAB) is a Territory-owned Corporation which provides betting services including pari-mutuel and fixed odds betting services.

ACTTAB strives to provide a competitive wagering business that will maximise sustainable returns to its shareholders and maintain its commitment to the ACT community, particularly in relation to support of community organisations and sporting bodies.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- delivering innovative products, including maximising the full potential of the internet, self service wagering terminals and hand held technology;
- exploring the potential and scope for the introduction of new products or bet types to grow ACTTAB's turnover;
- partnering with Mission Australia and the ACT Gambling and Racing Commission to implement and deliver strategies to minimise the harmful of effects of gambling;
- assisting to implement the Government's response to the findings of the ACTTAB Future Options Feasibility Study; and
- continuing to enhance the capability, diversity and flexibility of the workforce.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
68	Staffing (FTE)	67	66 ¹	67

Note:

1. The increase of 1 FTE in the 2012-13 estimated outcome from the original budget is mainly due to staffing fluctuations within the casual staffing pool.

ACTTAB Limited Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
33,001	User Charges — Non ACT Government	29,779	30,505	2	30,657	30,810	30,965
358	Interest	372	99	-73	100	100	103
152	Other Revenue	95	84	-12	85	85	0
33,511	Total Revenue	30,246	30,688	1	30,842	30,995	31,068
33,511	Total Income	30,246	30,688	1	30,842	30,995	31,068
Expenses							
7,473	Employee Expenses	7,182	7,274	1	7,370	7,463	7,651
580	Superannuation Expenses	599	594	-1	600	606	617
12,761	Supplies and Services	12,324	12,345	..	12,500	12,661	12,978
1,779	Depreciation and Amortisation	1,715	1,730	1	1,747	1,768	1,785
8	Borrowing Costs	8	5	-38	6	6	6
6,816	Other Expenses	6,219	6,481	4	6,566	6,652	6,818
29,417	Total Ordinary Expenses	28,047	28,429	1	28,789	29,156	29,855
4,094	Operating Result from Ordinary Activities	2,199	2,259	3	2,053	1,839	1,213
1,228	Income Tax Equivalent	659	677	3	616	551	364
2,866	Operating Result	1,540	1,582	3	1,437	1,288	849
2,866	Total Comprehensive Income	1,540	1,582	3	1,437	1,288	849

ACTTAB Limited Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
2,737	Cash and Cash Equivalents	7,184	7,835	9	7,980	8,073	7,862
156	Receivables	270	275	2	275	270	270
141	Inventories	159	163	3	157	151	145
134	Other Current Assets	300	280	-7	280	280	280
3,168	Total Current Assets	7,913	8,553	8	8,692	8,774	8,557
Non Current Assets							
13,112	Property, Plant and Equipment	12,994	12,291	-5	11,577	10,885	10,180
2,108	Intangibles	2,065	2,459	19	2,877	3,337	3,797
921	Tax Assets	800	509	-36	462	414	273
6,000	Other Non Current Assets	0	0	-	0	0	0
22,141	Total Non Current Assets	15,859	15,259	-4	14,916	14,636	14,250
25,309	TOTAL ASSETS	23,772	23,812	..	23,608	23,410	22,807
Current Liabilities							
4,295	Payables	4,186	4,213	1	4,218	4,222	4,226
1,147	Employee Benefits	1,229	1,185	-4	1,188	1,204	1,220
2,866	Other Provisions	1,540	1,582	3	1,437	1,288	849
1,521	Income Tax Payable	1,244	1,262	1	1,200	1,136	957
9,829	Total Current Liabilities	8,199	8,242	1	8,043	7,850	7,252
Non Current Liabilities							
52	Employee Benefits	143	140	-2	135	130	125
52	Total Non Current Liabilities	143	140	-2	135	130	125
9,881	TOTAL LIABILITIES	8,342	8,382	..	8,178	7,980	7,377
15,428	NET ASSETS	15,430	15,430	-	15,430	15,430	15,430
REPRESENTED BY FUNDS EMPLOYED							
13,925	Accumulated Funds	10,926	10,926	-	10,926	10,926	10,926
1,503	Reserves	4,504	4,504	-	4,504	4,504	4,504
15,428	TOTAL FUNDS EMPLOYED	15,430	15,430	-	15,430	15,430	15,430

ACTTAB Limited
Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
13,925	Opening Accumulated Funds	10,926	10,926	-	10,926	10,926	10,926
1,503	Opening Asset Revaluation Reserve	1,504	1,504	-	1,504	1,504	1,504
0	Opening Other Reserve	3,000	3,000	-	3,000	3,000	3,000
15,428	Balance at the Start of the Reporting Period	15,430	15,430	-	15,430	15,430	15,430
Comprehensive Income							
2,866	Operating Result for the Period	1,540	1,582	3	1,437	1,288	849
2,866	Total Comprehensive Income	1,540	1,582	3	1,437	1,288	849
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
-2,866	Dividend Approved	-1,540	-1,582	-3	-1,437	-1,288	-849
-2,866	Total Transactions Involving Owners Affecting Accumulated Funds	-1,540	-1,582	-3	-1,437	-1,288	-849
Closing Equity							
13,925	Closing Accumulated Funds	10,926	10,926	-	10,926	10,926	10,926
1,503	Closing Asset Revaluation Reserve	1,504	1,504	-	1,504	1,504	1,504
0	Closing Other Reserve	3,000	3,000	-	3,000	3,000	3,000
15,428	Balance at the End of the Reporting Period	15,430	15,430	-	15,430	15,430	15,430

ACTTAB Limited Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
33,001	User Charges	29,779	30,505	2	30,660	30,812	30,963
357	Interest Received	372	99	-73	101	101	104
152	Other Receipts	95	84	-12	85	85	0
33,510	Operating Receipts	30,246	30,688	1	30,846	30,998	31,067
	Payments						
7,466	Related to Employees	7,103	7,322	3	7,370	7,453	7,639
581	Related to Superannuation	600	594	-1	600	606	617
12,644	Related to Supplies and Services	12,139	12,305	1	12,492	12,645	12,971
8	Borrowing Costs	8	5	-38	6	6	6
8,285	Other	7,169	6,850	-4	7,201	7,224	7,223
28,984	Operating Payments	27,019	27,076	..	27,669	27,934	28,456
4,526	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	3,227	3,612	12	3,177	3,064	2,611
CASH FLOWS FROM INVESTING ACTIVITIES							
	Receipts						
0	Proceeds from Sale/Maturity of Investments	6,000	0	-100	0	0	0
0	Investing Receipts	6,000	0	-100	0	0	0
	Payments						
993	Purchase of Property, Plant and Equipment and Capital Works	993	784	-21	787	826	826
682	Purchase of Land and Intangibles	682	637	-7	663	708	708
1,675	Investing Payments	1,675	1,421	-15	1,450	1,534	1,534
-1,675	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	4,325	-1,421	-133	-1,450	-1,534	-1,534
CASH FLOWS FROM FINANCING ACTIVITIES							
	Payments						
5,538	Dividends to Government	5,120	1,540	-70	1,582	1,437	1,288
5,538	Financing Payments	5,120	1,540	-70	1,582	1,437	1,288
-5,538	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-5,120	-1,540	70	-1,582	-1,437	-1,288
-2,687	NET INCREASE / (DECREASE) IN CASH HELD	2,432	651	-73	145	93	-211
5,424	CASH AT THE BEGINNING OF REPORTING PERIOD	4,752	7,184	51	7,835	7,980	8,073
2,737	CASH AT THE END OF REPORTING PERIOD	7,184	7,835	9	7,980	8,073	7,862

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- user charges — non ACT Government:
 - the decrease of \$3.222 million in the 2012-13 estimated outcome from the original budget is due to a decline in retail turnover; and
 - the increase of \$0.726 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to anticipated growth in premium customer business.
- interest: the decrease of \$0.273 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to lower cash reserves.
- employee expenses: the decrease of \$0.291 million in the 2012-13 estimated outcome from the original budget is due to delays in recruitment to permanent positions, together with fluctuations of staffing within the casual pool.
- supplies and services: the decrease of \$0.437 million in the 2012-13 estimated outcome from the original budget is due to saving initiatives, including the reduction in marketing spend.
- other expenses:
 - the decrease of \$0.597 million in the 2012-13 estimated outcome from the original budget is due to a decrease in turnover related costs; and
 - the increase of \$0.262 million in the 2013-14 Budget from the 2012-13 estimated outcome is attributed to increased fixed costs, including turnover driven expenses.
- income tax equivalent: the decrease of \$0.569 million in the 2012-13 estimated outcome from budget is due to a lower than forecasted retail turnover.

Balance Sheet

- cash and cash equivalents:
 - the increase of \$4.447 million in the 2012-13 estimated outcome from the original budget is due to the realisation of non current cash investments to finance the dividend payment; and
 - the increase of \$0.651 million in 2013-14 Budget from the 2012-13 estimated outcome is largely due to movement of the residual non current cash investments into short term investments.
- property, plant and equipment: the decrease of \$0.703 million in the 2013-14 Budget from the 2012-13 estimated outcome largely reflects depreciation.
- intangibles: the increase of \$0.394 million in the 2013-14 Budget from the 2012-13 estimated outcome reflects the capitalisation of the new website development.
- other non current assets: the decrease of \$6 million in the 2012-13 estimated outcome from the original budget is due to realisation of cash investments.

- other provisions: the decrease of \$1.326 million in the 2012-13 estimated outcome from the original budget is due to the decrease in the dividend payment to the ACT Government as a result of lower operating profit.

Statement of Changes in Equity and Cash Flow Statement

Variations in the statements are explained in the notes above.

CANBERRA INSTITUTE OF TECHNOLOGY

Purpose

The Canberra Institute of Technology (CIT) seeks to develop a skilled community by providing skilled graduates, innovative workforce development solutions for businesses and strong vocational education outcomes for students. CIT is committed to being a leader in sustainable practices.

CIT is committed to creating a learning community providing practical, relevant and affordable tertiary education and training where students and staff can reach their full potential for education, work and life. CIT is an inclusive organisation that provides diverse learning opportunities for all individuals, regardless of their backgrounds.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- implementing a new Teaching and Learning Framework for 2013–2015 which is aligned with the objectives of the National Partnership on Skills Reform. The Teaching and Learning Framework 2013–2015 embraces six goals:
 - producing skilled, work-ready graduates;
 - ensuring that assessment in every discipline is validated by industry;
 - achieving high levels of learner satisfaction and attracting students by providing a quality technical and further education experience;
 - achieving growth in both module and qualification completions;
 - embedding foundation skills delivery, including language, literacy, numeracy, information and digital literacy and support in teaching and assessment; and
 - developing and maintaining partnerships that enhance student experience and opportunities.
- expanding and diversifying CIT's revenue base by increasing training and business activities in commercial, contestable and international markets and developing partnerships with industry and other training institutions;
- developing the organisational culture and skills required to successfully manage innovation and business risk in a competitive environment;
- promoting and improving client services including online service options; and
- ensuring changes in the way workplace issues are managed, the values and signature behaviours are embraced, professionalism is embedded and a team-based culture is cemented.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
773	Staffing (FTE)	756	759 ¹	742 ²

Notes:

1. The increase of 3 FTE is due to increased casual teachers to deliver increased commercial training activities.
2. The decrease of 17 FTE in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to operational restructuring and savings initiatives.

Strategic Objectives and Indicators

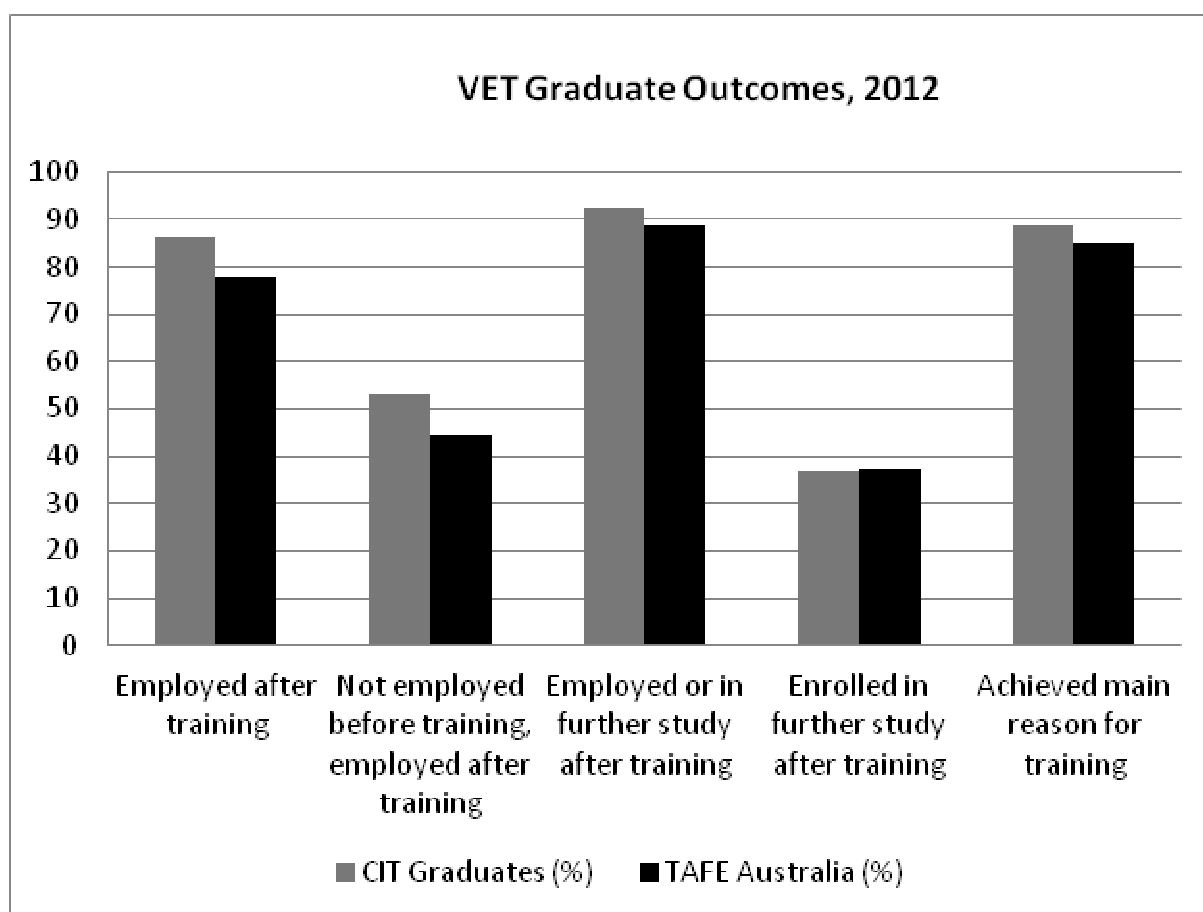
Strategic Objective 1 Student Outcomes

CIT's objective is to provide training that meets student needs.

Strategic Indicator 1: Student Outcomes Survey

The key strategic indicator used by CIT to measure its success is students' employment outcomes as measured through the annual Student Outcomes Survey. By focusing on students' employment outcomes and satisfaction with vocational education and training (VET), the Student Outcomes Survey gauges how well CIT serves individuals and the community.

Quality and effectiveness can be measured through student outcomes against national performance. When compared against national TAFE performance, CIT students consistently achieve high levels of employment or are undertaking further study after training. The 2012 performance of CIT graduates against national performance for Australian TAFE Graduates is highlighted in the table below. CIT graduates are shown in grey and have exceeded the national performance on virtually all measures indicating a strong performance across all strategic indicators.



Output Class 1 – Canberra Institute of Technology

	Total Cost ¹		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output Class 1:				
Canberra Institute of Technology	114,347	107,284	67,851	66,054
Output 1.1: Provision of Vocational Education and Training Services	114,347	107,284	67,851	66,054

Note:

1. Total cost includes depreciation and amortisation of \$8.656 million in 2012-13 and \$8.669 million in 2013-14.

Output Description

Provision of places in publicly funded programs at CIT, consistent with training needs identified in CIT's Statement of Intent.

Accountability Indicators

	2012-13 Targets ¹	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Canberra Institute of Technology			
Output 1.1: Provision of Vocational Education and Training Services			
a. Nominal Hours	3,820,000	3,809,000	3,735,000
b. Achieve key output targets:			
– Program Enrolments ¹	18,000	15,600	15,300
– Module Pass Rates	75%	80%	75%
– Program Completions ¹	6,500	6,700	6,300
– Learner Satisfaction Rate	85%	92%	85%
– Employer Satisfaction Rate	80%	90%	80%
c. Average Government Payment per Nominal Hour	\$18.22	\$17.81	\$17.69

Note:

1. Reductions in Program Enrolments and Program Completions are a flow-on effect from the reduction in the Nominal Hours delivery target which is a result of savings initiatives.

Changes to Appropriation

Changes to Appropriation – Controlled

Government Payment for Outputs	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	69,592	69,417	70,307	70,449	70,449
2013-14 Budget Policy Adjustments					
Improved VET Provision in South Canberra (Feasibility Study)	-	180	-	-	-
General Saving	-	(500)	(500)	(500)	(500)
Service Reprofitting	-	(1,560)	(1,836)	(2,397)	(3,107)
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(53)	(54)	(56)	1,112
Revised Superannuation Parameters	(1,454)	(1,574)	(1,600)	(1,628)	(1,813)
Revised Superannuation Guarantee Rate	-	103	215	447	696
Transfer – Carbon Neutral Government Funding to ESDD	-	(70)	-	-	-
Commonwealth Grants – National Skills and Workforce Development SPP	-	198	284	285	651
Commonwealth Grants – TAFE Fee Waivers for Childcare Qualifications NP	(287)	(87)	(381)		
2013-14 Budget	67,851	66,054	66,435	66,600	67,488

Changes to Appropriation – Controlled

Capital Injections	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
2012-13 Budget	4,843	3,651	3,711	3,772	3,772
FMA Section 16B Rollovers from 2011-12					
Asbestos Removal and Remediation of Watson Campus	443	-	-	-	-
New CIT Learning Centre Tuggeranong (Design)	378	-	-	-	-
Building Improvements	258	-	-	-	-
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	63
Revised Funding Profile – Health and Safety Improvements	(106)	106	-	-	-
2013-14 Budget	5,816	3,757	3,711	3,772	3,835

2013-14 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
New Capital Works						
Improved VET Provision in South Canberra (Feasibility Study)	180	-	180	-	-	Jun 2014
Total New Capital Works	180	-	180	-	-	
Capital Upgrades						
Health and Safety Improvements	1,034	-	1,034	-	-	Jun 2014
Energy Management/Educational Improvements	660	-	660	-	-	Jun 2014
Building Improvements	700	-	700	-	-	Jun 2014
Total Capital Upgrades	2,394	-	2,394	-	-	
Total New Works	2,574	-	2,574	-	-	
Total Capital Works Program	2,574	-	2,574	-	-	

Canberra Institute of Technology Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
69,592	Government Payment for Outputs	67,851	66,054	-3	66,435	66,600	67,488
17,661	User Charges — Non ACT Government	19,161	20,800	9	21,290	21,952	22,533
8,165	User Charges — ACT Government	8,210	7,481	-9	7,679	7,732	7,925
231	Interest	231	263	14	263	263	263
800	Dividend Revenue	250	500	100	500	500	500
3,850	Other Revenue	3,850	3,865	..	3,880	3,895	3,985
35	Resources Received Free of Charge	35	35	-	35	35	35
100,334	Total Revenue	99,588	98,998	-1	100,082	100,977	102,729
Gains							
64	Other Gains	64	64	-	64	64	64
64	Total Gains	64	64	-	64	64	64
100,398	Total Income	99,652	99,062	-1	100,146	101,041	102,793
Expenses							
59,953	Employee Expenses	59,745	59,297	-1	59,935	60,393	60,763
9,024	Superannuation Expenses	7,570	7,283	-4	7,283	7,387	7,507
30,540	Supplies and Services	32,026	31,689	-1	32,010	32,121	33,117
8,656	Depreciation and Amortisation	8,656	8,669	..	8,690	8,707	8,691
346	Other Expenses	6,350	346	-95	350	355	360
108,519	Total Ordinary Expenses	114,347	107,284	-6	108,268	108,963	110,438
-8,121	Operating Result	-14,695	-8,222	44	-8,122	-7,922	-7,645
Other Comprehensive Income							
<i>Items that will not be reclassified subsequently to profit or loss</i>							
1,614	Inc/Dec in Asset Revaluation Reserve Surpluses	1,614	1,632	1	1,648	1,666	1,666
1,614	Total Other Comprehensive Income	1,614	1,632	1	1,648	1,666	1,666
-6,507	Total Comprehensive Income	-13,081	-6,590	50	-6,474	-6,256	-5,979

Canberra Institute of Technology Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
3,676	Cash and Cash Equivalents	8,660	8,899	3	9,511	10,339	11,428
7,479	Receivables	8,507	8,781	3	8,805	8,830	8,855
181	Other Current Assets	500	500	-	500	500	500
11,336	Total Current Assets	17,667	18,180	3	18,816	19,669	20,783
Non Current Assets							
20	Investments	20	20	-	20	20	20
213,370	Property, Plant and Equipment	208,625	207,673	..	205,127	202,642	200,234
1,351	Intangibles	1,474	1,159	-21	844	529	214
9,336	Capital Works in Progress	3,877	2,394	-38	2,454	2,515	2,578
224,077	Total Non Current Assets	213,996	211,246	-1	208,445	205,706	203,046
235,413	TOTAL ASSETS	231,663	229,426	-1	227,261	225,375	223,829
Current Liabilities							
1,783	Payables	1,816	1,850	2	1,885	1,920	1,955
0	Interest-Bearing Liabilities	1	1	-	1	1	1
18,895	Employee Benefits	18,782	19,191	2	19,600	20,007	20,414
7,195	Other Liabilities	8,936	8,988	1	9,041	9,095	9,149
27,873	Total Current Liabilities	29,535	30,030	2	30,527	31,023	31,519
Non Current Liabilities							
2,115	Employee Benefits	2,030	2,131	5	2,232	2,334	2,436
2,115	Total Non Current Liabilities	2,030	2,131	5	2,232	2,334	2,436
29,988	TOTAL LIABILITIES	31,565	32,161	2	32,759	33,357	33,955
205,425	NET ASSETS	200,098	197,265	-1	194,502	192,018	189,874
REPRESENTED BY FUNDS EMPLOYED							
113,873	Accumulated Funds	112,144	107,679	-4	103,268	99,118	95,308
91,552	Reserves	87,954	89,586	2	91,234	92,900	94,566
205,425	TOTAL FUNDS EMPLOYED	200,098	197,265	-1	194,502	192,018	189,874

Canberra Institute of Technology Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
117,151	Opening Accumulated Funds	121,023	112,144	-7	107,679	103,268	99,118
89,938	Opening Asset Revaluation Reserve	86,340	87,954	2	89,586	91,234	92,900
207,089	Balance at the Start of the Reporting Period	207,363	200,098	-4	197,265	194,502	192,018
Comprehensive Income							
-8,121	Operating Result for the Period	-14,695	-8,222	44	-8,122	-7,922	-7,645
1,614	Inc/Dec in Asset Revaluation Reserve Surpluses	1,614	1,632	1	1,648	1,666	1,666
-6,507	Total Comprehensive Income	-13,081	-6,590	50	-6,474	-6,256	-5,979
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
4,843	Capital Injections	5,816	3,757	-35	3,711	3,772	3,835
4,843	Total Transactions Involving Owners Affecting Accumulated Funds	5,816	3,757	-35	3,711	3,772	3,835
Closing Equity							
113,873	Closing Accumulated Funds	112,144	107,679	-4	103,268	99,118	95,308
91,552	Closing Asset Revaluation Reserve	87,954	89,586	2	91,234	92,900	94,566
205,425	Balance at the End of the Reporting Period	200,098	197,265	-1	194,502	192,018	189,874

Canberra Institute of Technology Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
69,592	Cash from Government for Outputs	67,851	66,054	-3	66,435	66,600	67,488
25,840	User Charges	27,385	28,310	3	29,012	29,743	30,607
231	Interest Received	231	263	14	263	263	263
8,173	Other Receipts	8,173	8,173	-	8,173	8,173	8,173
500	Dividends	500	250	-50	500	500	500
104,336	Operating Receipts	104,140	103,050	-1	104,383	105,279	107,031
	Payments						
59,404	Related to Employees	59,404	58,787	-1	59,424	59,884	60,254
9,024	Related to Superannuation	7,570	7,283	-4	7,283	7,387	7,507
30,323	Related to Supplies and Services	31,810	31,440	-1	31,759	31,870	32,866
4,801	Other	4,801	4,801	-	4,805	4,810	4,815
103,552	Operating Payments	103,585	102,311	-1	103,271	103,951	105,442
784	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	555	739	33	1,112	1,328	1,589
CASH FLOWS FROM INVESTING ACTIVITIES							
	Payments						
5,343	Purchase of Property, Plant and Equipment and Capital Works	5,938	4,257	-28	4,211	4,272	4,335
5,343	Investing Payments	5,938	4,257	-28	4,211	4,272	4,335
-5,343	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-5,938	-4,257	28	-4,211	-4,272	-4,335
CASH FLOWS FROM FINANCING ACTIVITIES							
	Receipts						
4,843	Capital Injections from Government	5,816	3,757	-35	3,711	3,772	3,835
4,843	Financing Receipts	5,816	3,757	-35	3,711	3,772	3,835
4,843	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	5,816	3,757	-35	3,711	3,772	3,835
284	NET INCREASE / (DECREASE) IN CASH HELD	433	239	-45	612	828	1,089
3,392	CASH AT THE BEGINNING OF REPORTING PERIOD	8,227	8,660	5	8,899	9,511	10,339
3,676	CASH AT THE END OF REPORTING PERIOD	8,660	8,899	3	9,511	10,339	11,428

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the decrease of \$1.741 million in the 2012-13 estimated outcome from the original budget is due to revised superannuation parameters (\$1.454 million) and a reduction in TAFE Fee Waivers for Childcare Qualifications National Partnership revenue from the Commonwealth Government (\$0.287 million); and
 - the decrease of \$1.797 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to whole of government savings initiatives (\$2.060 million).
- user charges – non ACT Government:
 - the increase of \$1.5 million in the 2012-13 estimated outcome from the original budget is due to CIT's increased commercial training activity; and
 - the increase of \$1.639 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to an expected increase in fees and charges for commercial training activity (\$0.955 million) and the transfer of financial administration process for commercial contracts from CIT Solutions to CIT (\$0.684 million).
- user charges – ACT Government: the decrease of \$0.729 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of financial administration responsibilities from CIT Solutions to CIT.
- dividend revenue: the decrease of \$0.550 million in the 2012-13 estimated outcome from the original budget is due to a reduced dividend from CIT Solutions as a result of its revised profit expectations.
- superannuation expenses: the decrease of \$1.454 million in the 2012-13 estimated outcome from the original budget is due to revised superannuation parameters.
- supplies and services: the increase of \$1.486 million in the 2012-13 estimated outcome from the original budget is mainly due to the expenditure associated with CIT's increased commercial training activity (\$1.350 million) and expensing of capital works (\$0.378 million), partially offset by a decrease in expenses associated with the reduction in TAFE Fee Waivers for Childcare Qualifications National Partnership revenue from the Commonwealth Government (\$0.287 million).
- other expenses: the increase of \$6.004 million in the 2012-13 estimated outcome from the original budget and the decrease of \$6.004 million in the 2013-14 Budget from the 2012-13 estimated outcome is a result of the final disposal of CIT Weston campus assets in 2012-13.

Balance Sheet

- cash and cash equivalents: the increase of \$4.984 million in the 2012-13 estimated outcome from the original budget is mainly due to additional revenue received in advance for Commonwealth Government contracts and student fees.
- current receivables: the increase of \$1.028 million in the 2012-13 estimated outcome from the original budget is a result of the timing of debt collections for the increased commercial training activities and student fees.
- property, plant and equipment:
 - the decrease of \$4.745 million in the 2012-13 estimated outcome from the original budget is mainly due to the disposal of CIT Weston campus assets; and
 - the decrease of \$0.952 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to depreciation.
- capital works in progress: the decrease of \$5.459 million in the 2012-13 estimated outcome from the original budget and the decrease of \$1.483 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the flow-on effects of the 2011-12 audited financial results and the timing of the capital works program.
- other current liabilities: the increase of \$1.741 million in the 2012-13 estimated outcome from the original budget is due to additional revenue held in advance for Commonwealth Government contracts and student fees.

Statement of Changes in Equity and Cash Flow Statement

Variations in the statements are explained in the notes above.

CIT SOLUTIONS PTY LTD

Purpose

CIT Solutions Pty Ltd (CIT Solutions) is a company owned by the Canberra Institute of Technology (CIT), which operates under CIT's status as a Registered Training Organisation (RTO). CIT Solutions is a leading provider of high quality short courses and qualifications in government, business management and languages, for both the government and corporate sectors, in the Canberra region. The company also delivers market leading adult community education programs.

CIT Solutions provides a range of services that include:

- delivering a wide range of nationally accredited qualifications, short accredited programs and personal development and leisure programs;
- providing a wide range of consultancy services including:
 - the design and development of customised systems, programs and resources as well as accreditation services; and
 - training and skills needs analysis.
- providing individualised training in more than 80 languages; and
- coordinating CIT's international activities, including marketing, student recruitment, student pastoral care, student accommodation and off-shore educational activities.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- continuing to implement the 'Putting People First' strategy to support our people to build the capability, diversity and flexibility of our workforce;
- adopting innovative technology and learning solutions to enhance the delivery of courses, administration and marketing of company products;
- developing effective relationships and partnerships with new and existing clients;
- improving the company's approach to educational quality assurance; and
- developing a social media presence.

Business and Corporate Strategies

The strategies to be employed to achieve the 2013-14 priorities are to:

- continue to implement the *2011-14 CIT Solutions People Plan*, which identifies initiatives aimed at enhancing work outputs, retaining quality people and building the desired workplace culture. The main initiatives for 2013-14 are to revise employment contracts with improved conditions and develop expanded human resource policies;
- employ new learning techniques to develop innovative training in programs through the use of new technology and the employment of dedicated learning developers as core staff;
- enhance the flexibility of products and services by using CIT's 'eLearn' system for online learning and administration;
- undertake a review of the company's branding to build on the company's market potential to attract new clients;
- develop a new market in providing compliance, accreditation, learning needs and quality assurance services to client groups such as Industry Skills Councils and RTOs;
- establish partnerships with higher education providers and quality training organisations to provide pathways for students to expand their studies;
- establish an RTO Compliance Officer position and working group to revise RTO compliance policy and procedures and raise awareness of legislative changes; and
- implement a strategy for using social media as a contemporary marketing and communication tool.

Estimated Employment Levels

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
87	Staffing (FTE)	89	90 ¹	90

Note:

1. The increase of one FTE in the 2012-13 estimated outcome from the original budget is due to the employment of an additional learning development specialist to develop training materials for new programs required in 2013.

CIT Solutions Pty Ltd Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
14,796	User Charges — Non ACT Government	13,952	12,231	-12	12,431	12,684	12,940
4,025	User Charges — ACT Government	4,325	4,077	-6	4,154	4,233	4,313
115	Interest	75	125	67	135	145	145
133	Other Revenue	213	135	-37	137	139	142
19,069	Total Revenue	18,565	16,568	-11	16,857	17,201	17,540
19,069	Total Income	18,565	16,568	-11	16,857	17,201	17,540
Expenses							
8,521	Employee Expenses	9,612	8,595	-11	8,694	8,810	8,923
732	Superannuation Expenses	839	805	-4	831	879	928
8,293	Supplies and Services	6,933	5,734	-17	5,863	6,008	6,158
211	Depreciation and Amortisation	211	203	-4	175	175	175
554	Other Expenses	634	565	-11	581	597	612
18,311	Total Ordinary Expenses	18,229	15,902	-13	16,144	16,469	16,796
758	Operating Result	336	666	98	713	732	744
758	Total Comprehensive Income	336	666	98	713	732	744

CIT Solutions Pty Ltd Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
1,842	Cash and Cash Equivalents	1,845	2,349	27	2,621	2,911	3,213
2,951	Receivables	3,339	3,390	2	3,441	3,492	3,543
1,000	Investments	0	0	-	0	0	0
300	Other Current Assets	302	308	2	315	323	331
6,093	Total Current Assets	5,486	6,047	10	6,377	6,726	7,087
Non Current Assets							
338	Property, Plant and Equipment	353	309	-12	279	249	219
28	Intangibles	19	18	-5	31	44	57
366	Total Non Current Assets	372	327	-12	310	293	276
6,459	TOTAL ASSETS	5,858	6,374	9	6,687	7,019	7,363
Current Liabilities							
1,212	Payables	745	1,046	40	1,097	1,148	1,199
803	Employee Benefits	1,024	1,030	1	1,036	1,042	1,048
1,510	Other Liabilities	1,540	1,540	-	1,540	1,540	1,540
3,525	Total Current Liabilities	3,309	3,616	9	3,673	3,730	3,787
Non Current Liabilities							
254	Employee Benefits	212	255	20	298	341	384
33	Other	41	41	-	41	41	41
287	Total Non Current Liabilities	253	296	17	339	382	425
3,812	TOTAL LIABILITIES	3,562	3,912	10	4,012	4,112	4,212
2,647	NET ASSETS	2,296	2,462	7	2,675	2,907	3,151
REPRESENTED BY FUNDS EMPLOYED							
2,627	Accumulated Funds	2,276	2,442	7	2,655	2,887	3,131
20	Reserves	20	20	-	20	20	20
2,647	TOTAL FUNDS EMPLOYED	2,296	2,462	7	2,675	2,907	3,151

CIT Solutions Pty Ltd
Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
2,669	Opening Accumulated Funds	2,190	2,276	4	2,442	2,655	2,887
20	Opening Other Reserve	20	20	-	20	20	20
2,689	Balance at the Start of the Reporting Period	2,210	2,296	4	2,462	2,675	2,907
Comprehensive Income							
758	Operating Result for the Period	336	666	98	713	732	744
758	Total Comprehensive Income	336	666	98	713	732	744
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
-800	Dividend Approved	-250	-500	-100	-500	-500	-500
-800	Total Transactions Involving Owners Affecting Accumulated Funds	-250	-500	-100	-500	-500	-500
Closing Equity							
2,627	Closing Accumulated Funds	2,276	2,442	7	2,655	2,887	3,131
20	Closing Other Reserve	20	20	-	20	20	20
2,647	Balance at the End of the Reporting Period	2,296	2,462	7	2,675	2,907	3,151

CIT Solutions Pty Ltd Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
18,726	User Charges	18,182	16,210	-11	16,486	16,818	17,154
115	Interest Received	75	125	67	135	145	145
133	Other Receipts	213	135	-37	137	139	142
18,974	Operating Receipts	18,470	16,470	-11	16,758	17,102	17,441
	Payments						
8,136	Related to Employees	9,081	8,223	-9	8,321	8,436	8,550
713	Related to Superannuation	820	787	-4	813	860	909
8,189	Related to Supplies and Services	6,829	5,630	-18	5,759	5,906	6,056
704	Other	784	716	-9	733	750	764
17,742	Operating Payments	17,514	15,356	-12	15,626	15,952	16,279
1,232	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	956	1,114	17	1,132	1,150	1,162
CASH FLOWS FROM INVESTING ACTIVITIES							
	Payments						
360	Purchase of Property, Plant and Equipment and Capital Works	360	360	-	360	360	360
360	Investing Payments	360	360	-	360	360	360
-360	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-360	-360	-	-360	-360	-360
CASH FLOWS FROM FINANCING ACTIVITIES							
	Payments						
500	Dividends to Government	500	250	-50	500	500	500
500	Financing Payments	500	250	-50	500	500	500
-500	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-500	-250	50	-500	-500	-500
372	NET INCREASE / (DECREASE) IN CASH HELD	96	504	425	272	290	302
1,470	CASH AT THE BEGINNING OF REPORTING PERIOD	1,749	1,845	5	2,349	2,621	2,911
1,842	CASH AT THE END OF REPORTING PERIOD	1,845	2,349	27	2,621	2,911	3,213

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- user charges – non ACT Government:
 - the decrease of \$0.844 million in the 2012-13 estimated outcome from the original budget is due to all CIT commercial training activities previously managed by CIT Solutions (\$1.5 million) now being managed by CIT, which is partially offset by higher revenue generated through increased language training delivered in 2012-13; and
 - the decrease of \$1.721 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to CIT commercial training activities being managed by CIT.
- user charges – ACT Government: the \$0.3 million increase in the 2012-13 estimated outcome from the original budget is due to increased demand for courses from ACT Government agencies mainly through the ACT Government 2012-13 training calendar program.
- employee expenses:
 - the increase of \$1.091 million in the 2012-13 estimated outcome from the original budget is due to increased hours delivered by casual language tutors and revised wage parameters and employee benefits paid to staff; and
 - the decrease of \$1.017 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to an expected reduction in hours for the delivery of language training compared to the high demand experienced in 2012-13.
- supplies and services: the decrease of \$1.360 million in the 2012-13 estimated outcome from the original budget and the decrease of \$1.199 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to lower contractor payments related to CIT Solutions no longer managing commercial training activities on behalf of CIT.

Balance Sheet

- cash and cash equivalents: the increase of \$0.504 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to all cash being held in the operating account earning higher interest than currently available through short term deposits.
- receivables: the increase of \$0.388 million in the 2012-13 estimated outcome from the original budget is mainly due to an increased value of invoicing for language training at year end.
- investments: the decrease of \$1 million in the 2012-13 estimated outcome from the original budget is due to no term deposits being held at year end due to a lower level of cash held and lower interest rates offered.

- payables:
 - the decrease of \$0.467 million in the 2012-13 estimated outcome from the original budget is due to a reduced dividend payable to CIT and reduced inter-entity related transactions; and
 - the increase of \$0.301 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to an increased dividend payable to CIT.

Statement of Changes in Equity

- dividend approved: the decrease of \$0.550 million in the 2012-13 estimated outcome from the original budget and the increase of \$0.250 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to a lower than estimated operating result for the 2012 calendar year.

Cash Flow Statement

Variations in the statement are explained in the notes above.

CULTURAL FACILITIES CORPORATION

Purpose

The vision of the Cultural Facilities Corporation (CFC) is for Canberra to be a creative capital, which values arts and heritage for their intrinsic qualities, their contribution to building a more inclusive and resilient society, their support for making the city an exciting place to live and an attractive destination for business and tourism, and their important role in the economy of the ACT.

CFC sees itself as a leader in this creative city, providing high quality cultural experiences based on the arts and heritage resources that it holds in trust for the people of Canberra. These resources include the Canberra Theatre Centre, the Canberra Museum and Gallery, the ACT Historic Places (Lanyon, Calthorpes' House and Mugga Mugga) and a number of visual arts and social history collections.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- maximising visitation to, and patronage of, CFC's facilities and programs, through a wide range of performing arts, visual arts, social history and heritage programs;
- presenting exhibitions, education and community programs at the museums and galleries managed by CFC, with a particular focus on celebrating the Centenary of Canberra during 2013;
- presenting a varied program of performing arts productions at the Canberra Theatre Centre, with a particular focus on celebrating the Centenary of Canberra during 2013;
- working with other agencies on initiatives to plan possible future directions of the city centre and the future provision of cultural facilities in Civic, such as a major new theatre, within the framework of the City Plan and through participation in the City to Lake project;
- focusing on sponsorship and philanthropy, including through the continued implementation of CFC's fundraising strategy;
- implementing Stage 1 of a major upgrade of roads within the Lanyon Heritage Precinct, so as to facilitate community access to, and within, the precinct; and
- undertaking the second year of a multi-year capital project at the Canberra Theatre Centre comprising a package of essential upgrades to support continued hirer and community use.

Business and Corporate Strategies

CFC adopted a five year Strategic Plan in June 2011, covering the period 2011-16. The Plan includes business and corporate strategies in seven key areas, each of which seeks to achieve a defined outcome that supports the delivery of CFC's 2013-14 and longer term priorities, and CFC's strategic objectives. These seven areas and outcomes are set out below.

- Strategy and planning: a clear direction for our future.
- Governance: an accountable, resilient and dynamic organisation.
- Human Resources: an employer of choice for staff and volunteers.
- Financial management: an organisation with long term financial sustainability.
- Infrastructure and systems: support for the delivery of high quality cultural experiences.
- Communication: engagement with our stakeholders.
- Growing and leveraging off our assets: growth in targeted areas where we can add value.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
95	Staffing (FTE)	80	80 ¹	80 ¹

Note:

1. The high number of casuals employed and the variations in patterns of casual employment make a definitive Full Time Equivalent (FTE) difficult to estimate. The 2013-14 Budget and 2012-13 estimated outcome FTE have been calculated on the basis of expectations of staffing, especially casual employment, at these times.

Strategic Objectives and Indicators

The strategic objectives and strategic indicators reflect the key areas of CFC's Strategic Plan for 2011-2016.

Strategic Objective 1

The Canberra Theatre Centre is Canberra's leading performing arts centre

CFC's objective is to ensure that the Canberra Theatre Centre is the premier performing arts centre for the Canberra region.

Strategic Indicator 1: Quality and Extent of the Canberra Theatre Centre's Programs, Activities and Facilities

The quality and extent of the Canberra Theatre Centre's programs, activities and facilities are demonstrated by factors such as:

- programming – a diverse program that creates a leadership position for the Centre and an identity for Canberra, including through regular visits by leading performing arts companies and by nurturing local performing arts companies;
- marketing and audience development – a loyal and growing audience, including through providing a high quality experience for patrons and using market data and research to better target audiences;
- community initiatives – a connection between the whole community and the performing arts, including through initiatives that address special needs in the community and provide connections with the education system; and
- growing and leveraging off our assets – a performing arts centre for the future, including through a continuing program of asset upgrades and by pursuing commercial activity to maximise earning capacity and secure future growth.

Strategic Objective 2

ACT Museums and Galleries Engage our Community by Presenting Canberra's Stories, Diverse Visual Culture and Heritage

CFC's objective is to ensure that the Canberra Museum and Gallery and the ACT Historic Places engage the community by providing a diverse range of high quality arts and heritage experiences.

Strategic Indicator 2: Quality and Extent of ACT Museums and Galleries Programs and Activities

The quality and extent of ACT Museums and Galleries programs and activities are demonstrated by factors such as:

- programming, story-telling and interpretation – programming that reflects Canberra's unique identity, including through a diverse range of high quality exhibitions, education and community programs and other activities;
- marketing and audience development – a loyal and growing audience, including through enhancing the visitor experience and through extending the demographic of visitors to those with special needs and interests;

- stewardship of assets – places and collections that allow us to tell the many stories of Canberra, including through caring for and further developing our collections; and
- growing and leveraging off our assets – growth in targeted areas where we can add value, including through a continuing program of asset upgrades and by enhancing our facilities to provide improved cultural experiences.

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output Class 1: Cultural Facilities Management	15,278	15,536	7,835	7,958
Output 1.1: Cultural Facilities Corporation	15,278	15,536	7,835	7,958

Note:

1. Total cost includes depreciation and amortisation of \$2.013 million in 2012-13 and \$2.133 million in 2013-14.

Output Description

CFC manages a number of the ACT's major cultural assets, comprising:

- the Canberra Theatre Centre;
- the Canberra Museum and Gallery (CMAG), including the Nolan Collection Gallery @ CMAG; and
- the ACT Historic Places (Lanyon, Calthorpes' House and Mugga Mugga).

In managing these facilities, CFC provides a range of cultural services to the community through the provision of activities (performing arts presentations, exhibitions, education programs, community programs and other events) at each site and through the conservation and interpretation of the ACT Historic Places.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Cultural Facilities Management			
Output 1.1: Cultural Facilities Corporation			
a. Estimated number of visitors/patrons to CFC facilities/programs ¹	300,500	322,140	319,325
b. Number of exhibitions at facilities managed by CFC ²	23	28	25
c. Number of education and community programs provided by CFC ³	480	685	550
d. Number of days venue usage at the Canberra Theatre Centre's venues ⁴	630	676	676
e. Customer satisfaction with quality of services provided by CFC, as measured by annual survey	80%	>80%	80%
f. Cost to Government per estimated visitor/patron to CFC facilities/programs	\$26.07	\$24.32	\$24.92
g. Own sourced revenue as a proportion of total revenue for CFC	41.4%	42.0%	40.8%

Notes:

1. The increase in the 2012-13 estimated outcome from the 2012-13 target is mainly due to higher than projected numbers of visitors at the Canberra Museum and Gallery and Lanyon, partially offset by slightly lower than expected theatre patrons and visitors to Mugga Mugga. The increase in the 2013-14 target from the 2012-13 target is due to the expectation that levels of visitation and patronage will be similar to the estimated outcomes in 2012-13.
2. The increase in the 2012-13 estimated outcome from the 2012-13 target is due to additional exhibitions at the Canberra Museum and Gallery, as a result of partnership activity throughout the year for the Centenary of Canberra celebrations.
3. The increase in the 2012-13 estimated outcome from the 2012-13 target is due to: additional programs provided in partnership with Centenary events; additional partnership programs with external organisations; and additional programs focusing on the Nolan Collection, provided with special funding from the Commonwealth Government. The increase in the 2013-14 target from the 2012-13 target is due to the expectation of continuing increased partnership opportunities but at a lower level than the level experienced in 2012-13.
4. The increase in the 2012-13 estimated outcome from the 2012-13 target is due to a larger volume than expected of theatre activity, primarily in the Courtyard Studio and The Playhouse (including Centenary presentations). The increase in the 2013-14 target from the 2012-13 target is due to the expectation of a similar venue hire pattern in 2013-14 to that experienced in 2012-13.

Changes to Appropriation

Changes to Appropriation – Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	7,835	7,962	8,110	8,181	8,181
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(9)	(9)	(10)	141
Revised Superannuation Parameters	-	(1)	(4)	(6)	(8)
Revised Superannuation Guarantee Rate	-	6	13	27	44
2013-14 Budget	7,835	7,958	8,110	8,192	8,358
Changes to Appropriation – Controlled					
	2012-13	2013-14	2014-15	2015-16	2016-17
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	1,445	2,190	862	378	378
2013-14 Budget Policy Adjustments					
Lanyon Heritage Precinct Community Access Roads	-	300	100	-	-
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	10
2013-14 Budget	1,445	2,490	962	378	388

2013-14 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
New Capital Works						
Lanyon Heritage Precinct Community Access Roads	400	-	300	100	-	Jun 2015
Total New Capital Works	400	-	300	100	-	
Capital Upgrades						
Canberra Theatre Centre	60	-	60			
Canberra Museum and Galleries and Historic Places	300	-	300			
Total Capital Upgrades	360	-	360			
Total New Works	760	-	660	100	-	
Works in Progress						
Canberra Theatre Centre Upgrades	3,109	786	1,830	493	-	Jun 2015
Total Works in Progress	3,109	786	1,830	493	-	
Total Capital Works Program	3,869	786	2,490	593	-	

Cultural Facilities Corporation Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
7,835	Government Payment for Outputs	7,835	7,958	2	8,110	8,192	8,358
5,043	User Charges — Non ACT Government	5,043	5,065	..	5,084	5,090	5,096
444	User Charges — ACT Government	444	444	-	444	444	444
70	Interest	70	71	1	71	71	71
39	Resources Received Free of Charge	39	39	-	39	39	39
13,431	Total Revenue	13,431	13,577	1	13,748	13,836	14,008
13,431	Total Income	13,431	13,577	1	13,748	13,836	14,008
Expenses							
6,308	Employee Expenses	6,308	6,368	1	6,430	6,439	6,491
783	Superannuation Expenses	783	791	1	799	817	842
6,082	Supplies and Services	6,082	6,152	1	6,252	6,314	6,409
2,013	Depreciation and Amortisation	2,013	2,133	6	2,133	2,133	2,133
6	Borrowing Costs	6	6	-	6	6	6
86	Other Expenses	86	86	-	86	86	86
15,278	Total Ordinary Expenses	15,278	15,536	2	15,706	15,795	15,967
-1,847	Operating Result	-1,847	-1,959	-6	-1,958	-1,959	-1,959
-1,847	Total Comprehensive Income	-1,847	-1,959	-6	-1,958	-1,959	-1,959

Cultural Facilities Corporation Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
410	Cash and Cash Equivalents	535	604	13	674	743	812
385	Receivables	581	582	..	583	584	585
17	Inventories	20	20	-	20	20	20
147	Other Current Assets	150	150	-	150	150	150
959	Total Current Assets	1,286	1,356	5	1,427	1,497	1,567
Non Current Assets							
54,140	Property, Plant and Equipment	54,735	55,357	1	54,451	52,857	51,262
255	Intangibles	241	126	-48	11	0	0
54,395	Total Non Current Assets	54,976	55,483	1	54,462	52,857	51,262
55,354	TOTAL ASSETS	56,262	56,839	1	55,889	54,354	52,829
Current Liabilities							
618	Payables	644	696	8	748	800	852
49	Finance Leases	43	43	-	43	43	43
1,309	Employee Benefits	1,343	1,388	3	1,433	1,478	1,488
194	Other Liabilities	272	272	-	272	272	272
2,170	Total Current Liabilities	2,302	2,399	4	2,496	2,593	2,655
Non Current Liabilities							
27	Finance Leases	13	13	-	13	13	13
149	Employee Benefits	176	177	1	178	179	180
173	Other	173	121	-30	69	17	0
349	Total Non Current Liabilities	362	311	-14	260	209	193
2,519	TOTAL LIABILITIES	2,664	2,710	2	2,756	2,802	2,848
52,835	NET ASSETS	53,598	54,129	1	53,133	51,552	49,981
REPRESENTED BY FUNDS EMPLOYED							
28,224	Accumulated Funds	28,937	29,468	2	28,472	26,891	25,320
24,611	Reserves	24,661	24,661	-	24,661	24,661	24,661
52,835	TOTAL FUNDS EMPLOYED	53,598	54,129	1	53,133	51,552	49,981

Cultural Facilities Corporation Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
28,626	Opening Accumulated Funds	29,339	28,937	-1	29,468	28,472	26,891
24,611	Opening Asset Revaluation Reserve	24,611	24,611	-	24,611	24,611	24,611
0	Opening Other Reserve	50	50	-	50	50	50
53,237	Balance at the Start of the Reporting Period	54,000	53,598	-1	54,129	53,133	51,552
Comprehensive Income							
-1,847	Operating Result for the Period	-1,847	-1,959	-6	-1,958	-1,959	-1,959
-1,847	Total Comprehensive Income	-1,847	-1,959	-6	-1,958	-1,959	-1,959
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
1,445	Capital Injections	1,445	2,490	72	962	378	388
1,445	Total Transactions Involving Owners Affecting Accumulated Funds	1,445	2,490	72	962	378	388
Closing Equity							
28,224	Closing Accumulated Funds	28,937	29,468	2	28,472	26,891	25,320
24,611	Closing Asset Revaluation Reserve	24,611	24,611	-	24,611	24,611	24,611
0	Closing Other Reserve	50	50	-	50	50	50
52,835	Balance at the End of the Reporting Period	53,598	54,129	1	53,133	51,552	49,981

Cultural Facilities Corporation Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
7,835	Cash from Government for Outputs	7,835	7,958	2	8,110	8,192	8,358
5,499	User Charges	5,499	5,521	..	5,540	5,546	5,552
70	Interest Received	70	71	1	71	71	71
511	Other Receipts	511	511	-	511	511	511
13,915	Operating Receipts	13,915	14,061	1	14,232	14,320	14,492
	Payments						
6,261	Related to Employees	6,261	6,323	1	6,385	6,394	6,446
783	Related to Superannuation	783	791	1	799	817	842
6,051	Related to Supplies and Services	6,052	6,121	1	6,221	6,283	6,378
601	Other	601	601	-	601	601	601
13,696	Operating Payments	13,697	13,836	1	14,006	14,095	14,267
219	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	218	225	3	226	225	225
CASH FLOWS FROM INVESTING ACTIVITIES							
	Payments						
1,595	Purchase of Property, Plant and Equipment and Capital Works	1,595	2,640	66	1,112	528	538
1,595	Investing Payments	1,595	2,640	66	1,112	528	538
-1,595	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-1,595	-2,640	-66	-1,112	-528	-538
CASH FLOWS FROM FINANCING ACTIVITIES							
	Receipts						
1,445	Capital Injections from Government	1,445	2,490	72	962	378	388
1,445	Financing Receipts	1,445	2,490	72	962	378	388
	Payments						
6	Repayment of Finance Leases	6	6	-	6	6	6
6	Financing Payments	6	6	-	6	6	6
1,439	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	1,439	2,484	73	956	372	382
63	NET INCREASE / (DECREASE) IN CASH HELD	62	69	11	70	69	69
347	CASH AT THE BEGINNING OF REPORTING PERIOD	473	535	13	604	674	743
410	CASH AT THE END OF REPORTING PERIOD	535	604	13	674	743	812

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

There are no material variances in the Operating Statement.

Balance Sheet

- property, plant and equipment:
 - the increase of \$0.595 million in the 2012-13 estimated outcome from the original budget is mainly due to the recognition of the value of additional assets acquired during 2012-13; and
 - the increase of \$0.622 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the recognition of the value of capital works to be undertaken during 2013-14.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

EXHIBITION PARK CORPORATION

Purpose

The Exhibition Park Corporation (the Corporation) was established under the *Exhibition Park Corporation Act 1976*. The major goals of the Corporation are to manage, develop and maintain a multi-purpose exhibition and event centre of national standard to meet the requirements of the Corporation's major clients, the community of the ACT and the surrounding region.

The Corporation aims to promote the use of the Exhibition Park in Canberra (EPIC) complex and increase public awareness of the facilities and services available with a view to optimising revenue and continuously improving operational efficiency.

Additionally, the Corporation endeavours to ensure:

- operational self-sufficiency through increasing revenue from events and other activities and expanding its client base;
- the highest standard of service is provided to all clients and patrons while minimising costs; and
- all buildings and grounds are maintained to a standard appropriate for a high profile facility located in the National Capital.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- identifying and implementing investment and commercial opportunities at EPIC;
- continuing to increase capacity and occupancy of EPIC's camping and caravan facilities;
- upgrading EPIC's northern car park to enhance accessibility;
- continuing to work closely with ACT Government agencies to progress the Corporation's low cost tourist accommodation project;
- monitoring external studies such as the Government's review of co-locating Canberra's thoroughbred, harness and greyhound racing clubs, prior to finalising the Corporation's master plan;
- ensuring the venue continues to provide excellent customer service to clients, enabling the assurance of future business;
- ensuring continuous improvement of environmentally sustainable measures;
- attracting new and repeat major and high yield events; and
- providing a safe, clean, comfortable and secure environment.

Estimated Employment Levels

2011-12 Actual Outcome	2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
14 Staffing (FTE)	13	15 ¹	15

Note:

1. The increase of 2 FTE in the 2012-13 estimated outcome and 2013-14 Budget from the original budget is due to an increase in staffing levels to meet operational requirements.

Changes to Appropriation

Changes to Appropriation – Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Government Payment for Outputs					
2012-13 Budget	412	423	434	446	446
2013-14 Budget Policy Adjustments					
New Camping Area	-	-	5	9	9
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	1
Revised Indexation Parameters – Community Service Obligations	-	-	-	-	9
Revised Superannuation Guarantee Rate	-	2	4	8	12
2013-14 Budget	412	425	443	463	477

Changes to Appropriation – Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Capital Injections					
2012-13 Budget	1,826	539	552	566	566
FMA Section 16B Rollovers from 2011-12					
Refurbishment to Bundawang Pavilion	469	-	-	-	-
Use of Non-Potable Water for Irrigation of the EPC Venue	236				
2013-14 Budget Policy Adjustments					
New Camping Area	-	300	-	-	-
Car Park Upgrade to Enhance Accessibility	-	120	-	-	-
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	14
Revised Funding Profile – Conference Centre and Parkes Room Refurbishment	(200)	200	-	-	-
2013-14 Budget	2,331	1,159	552	566	580

2013-14 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
New Capital Works						
Car Park Upgrade to Enhance Accessibility	120	-	120	-	-	Mar 2014
New Camping Area	300	-	300	-	-	Mar 2014
Total New Capital Works	420	-	420	-	-	
Capital Upgrades						
Infrastructure and Equipment	539	-	539			
Total Capital Upgrades	539	-	539			
Total New Works	959	-	959	-	-	
Works in Progress						
Conference Centre and Parkes Room Refurbishment	605	405	200	-	-	Aug 2013
Total Works in Progress	605	405	200	-	-	
Total Capital Works Program	1,564	405	1,159	-	-	

Exhibition Park Corporation Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
412	Government Payment for Outputs	412	425	3	443	463	477
2,534	User Charges - Non ACT Government	3,287	3,816	16	4,006	4,276	4,405
0	User Charges - ACT Government	20	25	25	30	40	50
68	Interest	68	34	-50	48	24	14
0	Distribution from Investments with the Territory Banking Account ¹	2	0	-100	0	0	0
0	Other Revenue	150	122	-19	100	100	100
3,014	Total Revenue	3,939	4,422	12	4,627	4,903	5,046
3,014	Total Income	3,939	4,422	12	4,627	4,903	5,046
Expenses							
1,289	Employee Expenses	1,159	1,359	17	1,388	1,448	1,481
163	Superannuation Expenses	165	173	5	171	184	197
1,757	Supplies and Services	3,068	3,093	1	3,039	3,123	3,246
724	Depreciation and Amortisation	700	734	5	755	765	755
1	Borrowing Costs	1	27	#	55	58	59
0	Other Expenses	154	0	-100	0	0	0
3,934	Total Ordinary Expenses	5,247	5,386	3	5,408	5,578	5,738
-920	Operating Result	-1,308	-964	26	-781	-675	-692
-920	Total Comprehensive Income	-1,308	-964	26	-781	-675	-692

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distribution from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Exhibition Park Corporation Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
1,116	Cash and Cash Equivalents	1,040	857	-18	653	549	678
306	Receivables	325	303	-7	326	280	327
9	Other Current Assets	0	0	-	0	0	0
1,431	Total Current Assets	1,365	1,160	-15	979	829	1,005
Non Current Assets							
34,849	Property, Plant and Equipment	33,649	35,695	6	35,567	35,533	35,299
2,500	Investment Property	2,400	2,400	-	2,400	2,400	2,400
0	Capital Works in Progress	931	539	-42	539	539	539
37,349	Total Non Current Assets	36,980	38,634	4	38,506	38,472	38,238
38,780	TOTAL ASSETS	38,345	39,794	4	39,485	39,301	39,243
Current Liabilities							
453	Payables	333	452	36	351	205	283
17	Interest-Bearing Liabilities	15	0	-100	0	45	17
7	Finance Leases	21	21	-	8	3	0
327	Employee Benefits	355	362	2	384	400	422
99	Other Liabilities	145	150	3	120	114	108
903	Total Current Liabilities	869	985	13	863	767	830
Non Current Liabilities							
0	Interest-Bearing Liabilities	0	1,076	#	1,130	1,142	1,124
21	Finance Leases	10	10	-	10	10	10
10	Employee Benefits	14	32	129	40	49	58
20	Other	26	70	169	50	50	50
51	Total Non Current Liabilities	50	1,188	#	1,230	1,251	1,242
954	TOTAL LIABILITIES	919	2,173	136	2,093	2,018	2,072
37,826	NET ASSETS	37,426	37,621	1	37,392	37,283	37,171
REPRESENTED BY FUNDS EMPLOYED							
22,924	Accumulated Funds	22,524	22,719	1	22,490	22,381	22,269
14,902	Reserves	14,902	14,902	-	14,902	14,902	14,902
37,826	TOTAL FUNDS EMPLOYED	37,426	37,621	1	37,392	37,283	37,171

Exhibition Park Corporation Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
22,018	Opening Accumulated Funds	21,501	22,524	5	22,719	22,490	22,381
14,902	Opening Asset Revaluation Reserve	14,902	14,902	-	14,902	14,902	14,902
36,920	Balance at the Start of the Reporting Period	36,403	37,426	3	37,621	37,392	37,283
Comprehensive Income							
-920	Operating Result for the Period	-1,308	-964	26	-781	-675	-692
-920	Total Comprehensive Income	-1,308	-964	26	-781	-675	-692
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
1,826	Capital Injections	2,331	1,159	-50	552	566	580
1,826	Total Transactions Involving Owners Affecting Accumulated Funds	2,331	1,159	-50	552	566	580
Closing Equity							
22,924	Closing Accumulated Funds	22,524	22,719	1	22,490	22,381	22,269
14,902	Closing Asset Revaluation Reserve	14,902	14,902	-	14,902	14,902	14,902
37,826	Balance at the End of the Reporting Period	37,426	37,621	1	37,392	37,283	37,171

Exhibition Park Corporation Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
412	Cash from Government — CSO Payments	412	425	3	443	463	477
2,534	User Charges	2,994	3,841	28	3,960	4,278	4,375
68	Interest Received	68	34	-50	48	24	14
400	Other Receipts	545	400	-27	400	400	400
3,414	Operating Receipts	4,019	4,700	17	4,851	5,165	5,266
Payments							
1,290	Related to Employees	1,092	1,252	15	1,363	1,421	1,454
162	Related to Superannuation	164	171	4	168	180	181
1,757	Related to Supplies and Services	2,727	3,032	11	3,095	3,217	3,001
1	Borrowing Costs	1	1	-	1	1	46
400	Other	400	400	-	400	400	400
3,610	Operating Payments	4,384	4,856	11	5,027	5,219	5,082
-196	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-365	-156	57	-176	-54	184
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
18	Proceeds from Sale of Property, Plant and Equipment	18	0	-100	0	0	0
18	Investing Receipts	18	0	-100	0	0	0
Payments							
1,926	Purchase of Property, Plant and Equipment and Capital Works	2,431	2,209	-9	552	586	580
1,926	Investing Payments	2,431	2,209	-9	552	586	580
-1,908	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-2,413	-2,209	8	-552	-586	-580
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
1,826	Capital Injections from Government	2,331	1,159	-50	552	566	580
0	Borrowings Received	0	1,050	#	0	0	0
1,826	Financing Receipts	2,331	2,209	-5	552	566	580
Payments							
20	Repayment of Advance to Government Agencies	17	17	-	18	20	0
0	Repayment of Borrowings	0	0	-	0	0	45
20	Repayment of Finance Leases	20	10	-50	10	10	10
40	Financing Payments	37	27	-27	28	30	55
1,786	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	2,294	2,182	-5	524	536	525
-318	NET INCREASE / (DECREASE) IN CASH HELD	-484	-183	62	-204	-104	129
1,434	CASH AT THE BEGINNING OF REPORTING PERIOD	1,524	1,040	-32	857	653	549
1,116	CASH AT THE END OF REPORTING PERIOD	1,040	857	-18	653	549	678

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- user charges – non ACT Government:
 - the increase of \$0.753 million in the 2012-13 estimated outcome from the original budget is due to improved trading across various revenue sectors, including events and camping revenue, and the change of catering services from a commission-based agreement to a services agreement; and
 - the increase of \$0.529 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to increased patronage during the Centenary celebrations.
- supplies and services: the increase of \$1.311 million in the 2012-13 estimated outcome from the original budget is due to increased costs associated with additional events, increased maintenance expenditure, implementation of measures to ensure ongoing compliance with safety regulations and the change of catering services from a commission-based agreement to a services agreement.

Balance Sheet

- property, plant and equipment:
 - the decrease of \$1.2 million in the 2012-13 estimated outcome from the original budget is due to delays in finalising the Conference and Parkes Room Refurbishment project and other minor projects, savings on an irrigation project resulting in lower than anticipated capitalised assets and demolition of a toilet block; and
 - the increase of \$2.046 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to capitalisation of the Conference and Parkes Room Refurbishment project, purchase of land to accommodate the Corporation's low cost tourist accommodation project and completion of other capital works project at EPIC.
- capital works in progress:
 - the increase of \$0.931 million in the 2012-13 estimated outcome from the original budget is due to delays in completion of the Conference and Parkes Room Refurbishment and other minor projects; and
 - the decrease of \$0.392 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the projected completion of capital works projects.
- interest-bearing liabilities: the increase of \$1.076 million in the 2013-14 Budget from the estimated outcome is due to recognition of the loan associated with the purchase and development of land for the Corporation's low cost tourist accommodation project.

Statement of Changes in Equity and Cash Flow Statement

Variations in the statements are explained in the notes above.

INDEPENDENT COMPETITION AND REGULATORY COMMISSION

Purpose

The Independent Competition and Regulatory Commission (the Commission) has responsibility for a broad range of regulatory and utility administrative matters. The Commission has responsibility under the *Independent Competition and Regulatory Commission Act 1997* (ICRC Act) for regulating and advising government about pricing and other matters for monopoly, near-monopoly and ministerially declared regulated industries, providing advice on competitive neutrality complaints and government-regulated activities, and arbitrating infrastructure access disputes under the ICRC Act.

The objectives of the Commission are set out in section 7 of the ICRC Act and section 3 of the *Utilities Act 2000* (Utilities Act).

Section 7 of the ICRC Act sets out the Commission's objectives as:

- promoting effective competition in the interests of consumers;
- facilitating an appropriate balance between efficiency, environmental and social considerations; and
- ensuring non-discriminatory access to monopoly and near-monopoly infrastructure.

The Utilities Act provides for the regulation of electricity, natural gas, water and sewerage utility services. In discharging its responsibilities under this legislation, the Commission's objectives are to:

- encourage the provision of safe, reliable, efficient and high-quality utility services at reasonable prices;
- minimise the potential for misuse of monopoly power and promote competition in the provision of utility services;
- encourage long term investment, growth and employment in utility services; and
- protect the interests of consumers.

The *Electricity (Greenhouse Gas Emissions) Act 2004* requires the Commission to produce reports to the Minister for Environment and Sustainable Development by 30 June each year on whether participants have achieved their greenhouse gas benchmark.

Under the provisions of the *Electricity Feed-in (Renewable Energy Premium) Act 2008*, the Commission can advise the Minister for the Environment and Sustainable Development to assist in determining the premium rate to be paid for electricity supplied by compliant renewable energy generators to the distribution network, and the Commission will continue to do so in 2013-14.

2013-14 Priorities

The strategic and operational issues to be pursued in 2013-14 include:

- overseeing the pricing arrangements for water and wastewater services from 1 July 2013;
- overseeing pricing arrangements for retail electricity for franchise customers for the period from 1 July 2013 to 30 June 2014;
- overseeing the regulatory regime established under the Utilities Act, including licensing and compliance monitoring and reporting on utility compliance and performance;
- responding to the Government's requirements for advice on competition policy matters, and discharging the Commission's statutory role in competitive neutrality complaints handling;
- producing and publishing the Commission's third ACT Greenhouse Gas Inventory, to advise on and assist with meeting the challenges raised by the ACT's commitment to addressing climate change; and
- cooperating with the national regulatory body, the Australian Energy Regulator, and relevant ACT Government policy agencies, to implement the changes arising from the transfer from 1 July 2012 of regulatory responsibilities in the energy sector as agreed by the ACT as a party to the Council of Australian Governments' Australian Energy Market Agreement.

Estimated Employment Level

2011-12 Actual Outcome	2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
8 Staffing (FTE)	6	9 ¹	6 ²

Notes:

1. The increase of 3 FTE in the estimated outcome from the original budget reflects the Commission's decision to meet its non recurrent workload by appointing temporary staff rather than using external contractors and consultants.
2. The decrease of 3 FTE in the 2013-14 Budget from the 2012-13 estimated outcome reflects the Commission's expected staffing levels.

Changes to Appropriation

Changes to Appropriation – Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Government Payment for Outputs					
2012-13 Budget	527	537	549	559	559
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(1)	(1)	(1)	10
Revised Superannuation Parameters	(9)	(10)	(10)	(10)	(10)
Revised Superannuation Guarantee Rate	-	-	1	2	3
2013-14 Budget	518	526	539	550	562

Independent Competition and Regulatory Commission Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
527	Government Payment for Outputs	518	526	2	539	550	562
607	Taxes, Fees and Fines	922	603	-35	626	624	625
920	User Charges — ACT Government	2,250	1,100	-51	1,137	1,146	1,062
52	Interest	42	52	24	52	52	52
2,106	Total Revenue	3,732	2,281	-39	2,354	2,372	2,301
2,106	Total Income	3,732	2,281	-39	2,354	2,372	2,301
Expenses							
738	Employee Expenses	1,379	746	-46	759	758	761
102	Superannuation Expenses	152	66	-57	65	66	72
1,247	Supplies and Services	1,714	1,301	-24	1,362	1,385	1,403
0	Depreciation and Amortisation	50	50	-	50	50	50
2,087	Total Ordinary Expenses	3,295	2,163	-34	2,236	2,259	2,286
19	Operating Result	437	118	-73	118	113	15
19	Total Comprehensive Income	437	118	-73	118	113	15

Independent Competition and Regulatory Commission Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
1,869	Cash and Cash Equivalents	2,105	2,180	4	2,252	2,323	2,395
43	Receivables	1,030	1,030	-	1,030	1,030	1,030
1,912	Total Current Assets	3,135	3,210	2	3,282	3,353	3,425
Non Current Assets							
0	Property, Plant and Equipment	500	450	-10	400	350	300
0	Total Non Current Assets	500	450	-10	400	350	300
1,912	TOTAL ASSETS	3,635	3,660	1	3,682	3,703	3,725
Current Liabilities							
517	Payables	992	992	-	992	992	992
197	Employee Benefits	280	280	-	280	280	280
11	Other Liabilities	654	554	-15	451	353	353
725	Total Current Liabilities	1,926	1,826	-5	1,723	1,625	1,625
Non Current Liabilities							
36	Employee Benefits	14	21	50	28	34	41
0	Other	57	57	-	57	57	57
36	Total Non Current Liabilities	71	78	10	85	91	98
761	TOTAL LIABILITIES	1,997	1,904	-5	1,808	1,716	1,723
1,151	NET ASSETS	1,638	1,756	7	1,874	1,987	2,002
REPRESENTED BY FUNDS EMPLOYED							
1,151	Accumulated Funds	1,638	1,756	7	1,874	1,987	2,002
1,151	TOTAL FUNDS EMPLOYED	1,638	1,756	7	1,874	1,987	2,002

Independent Competition and Regulatory Commission Statement of Changes in Equity

	Budget as at 30/6/13 \$'000	Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
1,132	Opening Accumulated Funds	1,201	1,638	36	1,756	1,874	1,987
1,132	Balance at the Start of the Reporting Period	1,201	1,638	36	1,756	1,874	1,987
Comprehensive Income							
19	Operating Result for the Period	437	118	-73	118	113	15
19	Total Comprehensive Income	437	118	-73	118	113	15
0	Total Movement in Reserves	0	0	-	0	0	0
Closing Equity							
1,151	Closing Accumulated Funds	1,638	1,756	7	1,874	1,987	2,002
1,151	Balance at the End of the Reporting Period	1,638	1,756	7	1,874	1,987	2,002

Independent Competition and Regulatory Commission Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
527	Cash from Government for Outputs	518	526	2	539	550	562
607	Taxes, Fees and Fines	583	603	3	626	624	626
920	User Charges	2,371	1,000	-58	1,034	1,048	1,062
52	Interest Received	52	52	-	52	52	52
86	Other Receipts	86	86	-	86	86	86
2,192	Operating Receipts	3,610	2,267	-37	2,337	2,360	2,388
	Payments						
732	Related to Employees	1,376	741	-46	754	754	757
100	Related to Superannuation	147	64	-56	63	64	70
1,232	Related to Supplies and Services	1,641	1,286	-22	1,347	1,370	1,388
101	Other	101	101	-	101	101	101
2,165	Operating Payments	3,265	2,192	-33	2,265	2,289	2,316
27	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	345	75	-78	72	71	72
27	NET INCREASE / (DECREASE) IN CASH HELD	345	75	-78	72	71	72
1,842	CASH AT THE BEGINNING OF REPORTING PERIOD	1,760	2,105	20	2,180	2,252	2,323
1,869	CASH AT THE END OF REPORTING PERIOD	2,105	2,180	4	2,252	2,323	2,395

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- taxes, fees and fines:
 - the increase of \$0.315 million in the 2012-13 estimated outcome from the original budget is due to increased revenues resulting from reviewing utility regulations introduced by the Environment and Sustainable Development Directorate (ESDD); and
 - the decrease of \$0.319 million in the 2013-14 Budget from the 2012-13 estimated outcome reflects an expected return to the Commission's historical base budget.
- user charges – ACT Government:
 - the increase of \$1.330 million in the 2012-13 estimated outcome from the original budget is due to the cost recovery for the five year water pricing review; and
 - the decrease of \$1.150 million in the 2013-14 Budget from the 2012-13 estimated outcome reflects the completion of the five year water pricing review.
- employee expenses: the increase of \$0.641 million in the 2012-13 estimated outcome from the original budget and the decrease of \$0.633 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to temporary staffing resources for the five year water pricing review.
- supplies and services: the increase of \$0.467 million in the 2012-13 estimated outcome from the original budget and the decrease of \$0.413 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to consultant costs associated with the five year water pricing review.

Balance Sheet

- receivables current: the increase of \$0.987 million in the 2012-13 estimated outcome from the original budget reflects an increase in revenue relating to recovery of costs associated with the five year water pricing review.
- property, plant and equipment: the increase of \$0.5 million in the 2012-13 estimated outcome from the original budget is due to the fit-out of the Commission's office.
- payables current: the increase of \$0.475 million in the 2012-13 estimated outcome from the original budget is mainly due to amounts owing to ESDD for regulation of utilities.
- other liabilities current: the increase of \$0.643 million in the 2012-13 estimated outcome from the original budget is mainly due to revenue received in advance relating to the provision of greenhouse gas annual reports and analytical advice under a purchase agreement with ESDD.

Statement of Changes in Equity

Variances in the statement are explained in the notes above.

Cash Flow Statement

Variances in the statement are explained in the notes above.

LAND DEVELOPMENT AGENCY

Purpose

The Land Development Agency (LDA) is a Territory authority operating under the *Planning and Development Act 2007*. Its mission is to contribute positively to the economic and social development of the ACT by building vibrant and sustainable communities through greenfield, brownfield and urban renewal projects to develop residential, commercial, industrial and community land.

The LDA delivers land for development through a number of mechanisms, including the development of its own estates, through joint ventures and development arrangements with the private sector, and by sales of undeveloped land directly to industry.

The LDA operates as a Public Trading Enterprise, assuming managerial control of unleased Territory land, developing and/or selling the land and providing a dividend to the Government from the profits earned from those land development and sales activities.

Key objectives of the LDA are to deliver the Government's land release program, deliver high quality urban development and provide agreed returns to the Territory on its investment in the Agency. The LDA contributes to the delivery of the Government's key policies and priorities related to land supply, affordable housing, sustainability and climate change.

2013-14 Priorities

The LDA's priorities for 2013-14 are:

- delivering the Government's agreed Indicative Land Release Programs for residential, commercial, industrial and community land uses;
- providing timely support for direct sales of land by the Government;
- contributing to the delivery of the Capital Metro project;
- delivering quality and sustainable developments including public realm and community development;
- providing a variety of land and housing options that set benchmarks for quality and timeliness in sustainable building and design;
- contributing to diversity in the supply of new housing in the Territory, reflective of current and anticipated demographic change;
- providing a safe working environment for LDA staff; and
- promoting a safe and healthy workplace by the appropriate monitoring of contractors engaged by the LDA to ensure their work is conducted safely.

Estimated Employment Level

2011-12 Actual Outcome	2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
86 Staffing (FTE)	100	93 ¹	100

Note:

1. The reduction in the 2012-13 estimated outcome compared to the 2012-13 Budget and 2013-14 estimated employment levels is due to temporary vacancies which are expected to be filled in 2013-14.

Land Development Agency Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
140	User Charges — Non ACT Government	140	144	3	147	151	151
3,414	Grants from the Commonwealth	3,414	377	-89	0	0	0
2,700	Interest	500	400	-20	400	300	300
0	Distribution from Investments with the Territory Banking Account ¹	3,000	2,500	-17	2,000	2,000	2,000
381,861	Land Revenue	265,795	484,499	82	553,748	658,572	556,199
132	Other Revenue	452	452	-	463	475	487
388,247	Total Revenue	273,301	488,372	79	556,758	661,498	559,137
Gains							
0	Other Gains	8,400	0	-100	0	0	0
0	Total Gains	8,400	0	-100	0	0	0
388,247	Total Income	281,701	488,372	73	556,758	661,498	559,137
Expenses							
11,547	Employee Expenses	11,096	12,380	12	12,861	13,365	13,762
1,251	Superannuation Expenses	1,458	1,634	12	1,686	1,730	1,788
16,983	Supplies and Services	18,874	21,179	12	21,708	22,250	22,808
459	Depreciation and Amortisation	541	422	-22	67	56	56
5,822	Borrowing Costs	3,214	5,792	80	8,857	6,850	6,851
259,811	Cost of Goods Sold	134,540	341,278	154	396,648	435,662	363,485
3,454	Grants and Purchased Services	3,477	919	-74	500	512	525
2,285	Other Expenses	5,603	6,006	7	9,188	7,108	7,104
301,612	Total Ordinary Expenses	178,803	389,610	118	451,515	487,533	416,379
16,667	Share of Operating Result from Joint Venture accounted for using the Equity Method	33,701	13,609	-60	1,105	30,000	30,000
103,302	Operating Result from Ordinary Activities	136,599	112,371	-18	106,348	203,965	172,758
30,990	Income Tax Equivalent	40,980	33,710	-18	31,904	61,187	51,816
72,312	Operating Result	95,619	78,661	-18	74,444	142,778	120,942
72,312	Total Comprehensive Income	95,619	78,661	-18	74,444	142,778	120,942

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distribution from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Land Development Agency Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
20,253	Cash and Cash Equivalents	83,393	57,057	-32	56,739	107,482	109,122
34,758	Receivables	76,804	107,362	40	108,199	71,934	40,506
17,766	Investments	25,479	1,321	-95	0	0	0
121,150	Inventories	85,841	117,065	36	103,890	90,858	93,527
193,927	Total Current Assets	271,517	282,805	4	268,828	270,274	243,155
Non Current Assets							
17,042	Receivables	6,321	6,321	-	6,321	6,321	6,321
3,369	Investments	0	0	-	0	0	0
95,031	Inventories	85,984	111,531	30	100,751	90,088	92,272
4,745	Property, Plant and Equipment	4,828	4,433	-8	4,376	4,320	4,264
22	Intangibles	36	9	-75	0	0	0
120,209	Total Non Current Assets	97,169	122,294	26	111,448	100,729	102,857
314,136	TOTAL ASSETS	368,686	405,099	10	380,276	371,003	346,012
Current Liabilities							
35,425	Payables	21,122	58,631	178	63,106	38,893	18,150
83	Finance Leases	51	51	-	51	51	51
3,187	Employee Benefits	3,327	3,329	..	3,376	3,019	3,075
63,204	Other Provisions	73,049	73,049	-	73,049	73,049	73,049
7,544	Income Tax Payable	17,475	8,397	-52	7,976	14,940	12,480
21,767	Other Liabilities	65,850	73,830	12	44,906	53,238	51,394
131,210	Total Current Liabilities	180,874	217,287	20	192,464	183,190	158,199
Non Current Liabilities							
23	Finance Leases	81	81	-	81	81	81
237	Employee Benefits	262	262	-	262	263	263
36,987	Other Non Current Provisions	31,861	31,861	-	31,861	31,861	31,861
19,176	Income Tax Payable Non Current	29,105	29,105	-	29,105	29,105	29,105
56,423	Total Non Current Liabilities	61,309	61,309	-	61,309	61,310	61,310
187,633	TOTAL LIABILITIES	242,183	278,596	15	253,773	244,500	219,509
126,503	NET ASSETS	126,503	126,503	-	126,503	126,503	126,503
REPRESENTED BY FUNDS EMPLOYED							
122,902	Accumulated Funds	122,902	122,902	-	122,902	122,902	122,902
3,601	Reserves	3,601	3,601	-	3,601	3,601	3,601
126,503	TOTAL FUNDS EMPLOYED	126,503	126,503	-	126,503	126,503	126,503

Land Development Agency Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
122,902	Opening Accumulated Funds	122,902	122,902	-	122,902	122,902	122,902
3,601	Opening Asset Revaluation Reserve	3,601	3,601	-	3,601	3,601	3,601
126,503	Balance at the Start of the Reporting Period	126,503	126,503	-	126,503	126,503	126,503
Comprehensive Income							
72,312	Operating Result for the Period	95,619	78,661	-18	74,444	142,778	120,942
72,312	Total Comprehensive Income	95,619	78,661	-18	74,444	142,778	120,942
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
-72,312	Dividend Approved	-95,619	-78,661	18	-74,444	-142,778	-120,942
-72,312	Total Transactions Involving Owners Affecting Accumulated Funds	-95,619	-78,661	18	-74,444	-142,778	-120,942
Closing Equity							
122,902	Closing Accumulated Funds	122,902	122,902	-	122,902	122,902	122,902
3,601	Closing Asset Revaluation Reserve	3,601	3,601	-	3,601	3,601	3,601
126,503	Balance at the End of the Reporting Period	126,503	126,503	-	126,503	126,503	126,503

Land Development Agency Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
140	User Charges	155	144	-7	147	151	151
3,414	Grants Received from the Commonwealth	3,414	377	-89	0	0	0
2,700	Interest Received	506	400	-21	400	300	300
0	Distribution from Investments with the Territory Banking Account ¹	3,487	2,625	-25	2,125	2,000	2,000
437,893	Other Receipts	323,764	475,777	47	574,863	750,930	638,765
444,147	Operating Receipts	331,326	479,323	45	577,535	753,381	641,216
Payments							
11,402	Related to Employees	11,056	12,380	12	12,821	13,676	13,712
1,251	Related to Superannuation	1,458	1,632	12	1,680	1,776	1,782
18,794	Related to Supplies and Services	19,539	21,226	9	21,735	22,276	22,836
5,817	Borrowing Costs	3,205	5,783	80	8,848	6,841	6,841
3,454	Grants and Purchased Services	3,825	1,011	-74	550	563	578
430,352	Other	216,584	430,734	99	431,278	523,063	471,052
471,070	Operating Payments	255,667	472,766	85	476,912	568,195	516,801
-26,923	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	75,659	6,557	-91	100,623	185,186	124,415
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
111,590	Proceeds from Sale/Maturity of Investments	112,400	37,787	-66	2,426	0	0
111,590	Investing Receipts	112,400	37,787	-66	2,426	0	0
111,590	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	112,400	37,787	-66	2,426	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Payments							
72,310	Dividends to Government	122,579	70,680	-42	103,367	134,443	122,775
72,310	Financing Payments	122,579	70,680	-42	103,367	134,443	122,775
-72,310	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-122,579	-70,680	42	-103,367	-134,443	-122,775
12,357	NET INCREASE /(DECREASE) IN CASH HELD	65,480	-26,336	-140	-318	50,743	1,640
7,896	CASH AT THE BEGINNING OF REPORTING PERIOD	17,913	83,393	366	57,057	56,739	107,482
20,253	CASH AT THE END OF REPORTING PERIOD	83,393	57,057	-32	56,739	107,482	109,122

Note:

- Interest received from investments with the Territory Banking Account is no longer presented as Interest Income. These amounts are now reflected under the line item Distribution from the Territory Banking Account. This treatment is not reflected in the 2012-13 Budget figures.

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- grants from the Commonwealth: the decrease of \$3.037 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the cessation of Housing Affordability Funding received from the Commonwealth.
- interest and distribution from investments with the Territory Banking Account:
 - the increase of \$0.8 million in the 2012-13 estimated outcome from the original budget is due to additional investment returns from higher cash balances than planned as a result of lower than expected development expenditure; and
 - the decrease of \$0.6 million in 2013-14 Budget from the 2012-13 estimated outcome is due to the LDA having, on average, lower cash balances to invest as a result of higher development expenditure in 2013-14.
- land revenue:
 - the decrease of \$116.066 million in the 2012-13 estimated outcome from the original budget relates to lower than expected settlements from residential, commercial and industrial lease sales, due to the slower than expected receipt of regulatory clearances and lower sales in the residential, industrial and commercial sector; and
 - the increase of \$218.704 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to an anticipated increase in land sales revenue (including \$7.650 million for the Hotel Kurrajong) from residential, commercial and aged care in 2013-14.
- other gains: the increase of \$8.4 million in the 2012-13 estimated outcome from the original budget and decrease of \$8.4 million in the 2013-14 Budget from the 2012-13 estimated outcome are due to one-off transfers of land from other Directorates which will be sold by LDA.
- employee and superannuation expenses: the increase of \$1.460 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the filling of vacant positions.
- supplies and services:
 - the increase of \$1.891 million in the 2012-13 estimated outcome from the original budget is mainly due to costs associated with a review of the application of GST on land sales by the LDA and an investigation and documentation of alternative land release methodologies; and
 - the increase of \$2.305 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to increased selling and marketing expenses due to anticipated increased land sales in 2013-14.

- borrowing costs:
 - the decrease of \$2.608 million in the 2012-13 estimated outcome from the original budget is due to lower than estimated land holding costs; and
 - the increase of \$2.578 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to higher land holding costs as a result of increased levels of development activity.
- cost of goods sold:
 - the decrease of \$125.271 million in the 2012-13 estimated outcome from the original budget is due to a lower volume of land sale settlements; and
 - the increase of \$206.738 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to an anticipated higher volume of land sale settlements.
- grants and purchased services: the decrease of \$2.558 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the cessation of Housing Affordability Funding received from the Commonwealth Government and subsequent reduced distributions to Joint Venture partners and third party developers.
- other expenses:
 - the increase of \$3.318 million in the 2012-13 estimated outcome from the original budget is mainly due to costs associated with supporting the Capital Metro Project and increased conveyance duty payments, partially offset by decreased land transfers to other Directorates; and
 - the increase of \$0.403 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to higher conveyance duty payment, partially offset by a reduction in costs associated with the Capital Metro Project.
- share of operating result from Joint Venture:
 - the increase of \$17.034 million in the 2012-13 estimated outcome from the original budget is due to changes in the timing of the recognition of Joint Venture development rights revenue; and
 - the decrease of \$20.092 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to lower Joint Venture activity.
- income tax equivalent:
 - the increase of \$9.990 million in the 2012-13 estimated outcome from the original budget is mainly relates to additional revenue from GST refunds related to prior year land sales and a higher share of operating results from Joint Ventures, partially offset by lower than anticipated land sales settlements; and
 - the decrease of \$7.270 million in the 2013-14 Budget from the 2012-13 estimated outcome relates to GST refunds received in 2012-13 and a lower share of operating results from Joint Ventures, partially offset by higher land sales settlements.

Balance Sheet

- cash and cash equivalents:
 - the increase of \$63.140 million in the 2012-13 estimated outcome from the original budget is largely due to lower than budgeted payments for development and land costs; and
 - the decrease of \$26.336 million in the 2013-14 Budget from the 2012-13 estimated outcome is largely due to anticipated higher payments for development costs and land costs.
- current and non current receivables: the increase of \$31.325 million in the 2012-13 estimated outcome from the original budget and the increase of \$30.558 million in the 2013-14 Budget from the 2012-13 estimated outcome relate to increased activity for land sales.
- current and non current investments:
 - the increase of \$4.344 million in the 2012-13 estimated outcome from the original budget is due to an increase in the carrying value of Joint Venture investments; and
 - the decrease of \$24.158 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to decreased investment in Joint Ventures.
- current and non current inventories:
 - the decrease of \$44.356 million in the 2012-13 estimated outcome from the original budget is mainly due to lower than expected development activity and expenditure; and
 - the increase of \$56.771 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to anticipated increase in development activity and expenditure.
- property, plant and equipment: the decrease of \$0.395 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to depreciation.
- current payables:
 - the decrease of \$14.303 million in the 2012-13 estimated outcome from the original budget is mainly due to the reclassification of accrued land value for finished inventory to other liabilities; and
 - the increase of \$37.509 million in the 2013-14 Budget from the 2012-13 estimated outcome mainly relates to a reassessment of the timing of land payments.
- current and non current other provisions: the increase of \$4.719 million in the 2012-13 estimated outcome from the original budget is due to an increase in the provisions for project completion and the transfer of infrastructure assets to Territory and Municipal Services Directorate and ACTEW Corporation.
- current and non current income tax payable:
 - the increase of \$19.860 million in the 2012-13 estimated outcome from the original budget is due to increased operating surplus and timing differences in income tax payments under tax effect accounting principles; and

- the decrease of \$9.078 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to a reduction in the budgeted operating surplus in 2013-14.
- current other liabilities:
 - the increase of \$44.083 million in the 2012-13 estimated outcome from the original budget is due to increased dividend payable and reclassification of accrued land inventory development costs from payables to current other liabilities, partially offset by reduced land sales revenue received in advance relating to exchanged contracts held at the end of the financial year; and
 - the increase of \$7.980 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to an expected increase in the dividend payable.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

LEGAL AID COMMISSION (ACT)

Purpose

The Legal Aid Commission (ACT) (the Commission), is established by the *Legal Aid Act 1977* (the Act) and provides a range of legal aid services in accordance with the Act.

The purpose of the Commission is to promote a just society in the Australian Capital Territory by:

- ensuring that vulnerable and disadvantaged people receive the legal services they need to protect their rights and interests;
- developing an improved community understanding of the law; and
- seeking reform of laws that adversely affect those assisted by the Commission.

A range of high quality legal aid services are delivered through in-house legal and paralegal staff and private practitioners. The Commission's services include information and referral, legal advice and minor assistance, advocacy, duty lawyer services, grants of legal assistance (legally assisted cases), dispute resolution services, community legal education and advice on law reform issues.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- providing legal representation to people in need to enable them to assert or defend their legal rights by making grants of assistance in accordance with priorities and guidelines under the Act and the *National Partnership Agreement on Legal Assistance Services*;
- promoting 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;
- promoting the early resolution of legal problems through providing legal advice, minor assistance, advocacy and dispute resolution services;
- advising and assisting people appearing unrepresented before the courts in criminal and family law cases by providing duty lawyers at criminal sittings of the ACT Magistrates Court, Children's Court and at sittings of the Family Court and Federal Magistrates Court;
- developing and implementing a legal education program tailored to the needs of those members of the community who experience a high incidence of adverse legal events by targeting Community Legal Education programs to disadvantaged groups identified in the Law Australia-Wide (LAW) Survey Report and other research into legal need;
- improving the provision of dispute resolution and other legal assistance services to the Aboriginal and Torres Strait Islander community;
- implementing the first year of the strategic plan for the Commission for the period 2013-2017; and
- surveying the quality and effectiveness of legal assistance services provided by the Commission.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
58	Staffing (FTE)	55	59 ¹	56 ²

Notes:

1. The 2012-13 estimated outcome figures include 2 additional FTE for the Eastman Inquiry.
2. The 2013-14 Budget figure represents a net decrease of 3 FTE due to a reduction of 2 FTE as a result of the anticipated completion of the Eastman Inquiry and a reduction in 1 FTE to meet budget savings.

Strategic Objectives

The Commission's Strategic Plan (2013-2017) is designed to improve the range, quality and targeting of legal aid services in the Territory. This will be achieved by pursuing strategic goals which align with the Commission's mission statement.

The strategic objectives for the Commission in the 2013-14 Budget are:

Strategic Objective 1

Legal Advice and Representation

To ensure that people are not prevented, by disadvantage, from obtaining the legal services they need to protect their rights and interests. This goal will be achieved by:

- promoting access to legal services and early identification and resolution of legal problems through completing the establishment of the Legal Aid Helpdesk;
- improving the timeliness of grants decision making and reducing the administrative cost of providing legal assistance through the eGrants online grants management system;
- improving the targeting of services to disadvantaged people, especially Aboriginal and Torres Strait Islander people; and
- improving skills and work practices through staff training and development.

Strategic Objective 2

Community Legal Education

To develop within the community an improved understanding of the law and legal system operating in the Territory. To achieve this goal the Commission will provide 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.

Strategic Objective 3

Law Reform

To promote the reform of laws that adversely affect those we assist. To achieve this goal the Commission will monitor the impact of laws on disadvantaged members of the community and make submissions for reform of those laws, where appropriate.

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1: Legal Aid Services	13,071	12,507	10,532	10,246
Output 1.1: Legal Aid Services Provided by Private Legal Practitioners	5,621	5,378	4,529	4,406

Note:

1. Total cost includes depreciation and amortisation expenses of \$0.507 million in 2012-13 and \$0.570 million in 2013-14.

Output Description

The Commission, under arrangements with private practitioners, provides legal assistance services to the community. This output includes payments to private practitioners and the cost to the Commission of administering these arrangements.

Private practitioners are engaged by the Commission to provide legal assistance services. They 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.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Legal Aid Services Provided by Commission Staff	7,450	7,129	6,003	5,840

Output Description

The Commission's staff provide a full range of legal assistance services to the community. The cost of these services is calculated on the same basis as Output 1.1 except that the professional fees component is replaced by salaries and related costs.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Legal Aid Services			
Output 1.1: Legal Aid Services Provided by Private Legal Practitioners			
a. Total number of legal advice services provided in person ¹	300	1,180	1,200
b. Total number of duty lawyer services provided ²	800	75	80
c. Grants referred to Private Practitioners ³	1,200	1,160	1,010

Notes:

1. Due to a systems error legal advice services provided by private practitioners have been incorrectly classified as duty lawyer services. The systems error, which has now been rectified, means that the 2012-13 target figure for legal advice services was under-estimated and the 2012-13 target figure for duty lawyer services was over-estimated. The target figures for the out years have been adjusted accordingly.
2. See Note 1 above.
3. The unfavourable variance in grants is due to increases in the cost of grants.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output 1.2: Legal Aid Services Provided by Commission Staff			
a. Number of information and referral services provided ¹	60,000	59,000	60,000
b. Number of legal advice and minor legal assistance services provided in person ²	4,000	3,000	3,500
c. Number of advocacy services provided ³	400	630	650
d. Number of legal information and advice services provided by the Legal Aid Helpline ⁴	7,500	9,400	9,000
e. Number of duty lawyer services provided ⁵	2,500	2,400	2,500
f. Number of legally assisted cases assigned to Commission staff ⁶	1,000	950	930

Notes:

1. The figure includes website usage data in accordance with reporting requirements under the National Partnership Agreement.
2. Legal advice is specific advice of a legal nature concerning a person's individual circumstances. Minor legal assistance is provided in cases where advice given includes recommended action that the person may have difficulty taking on their own behalf. The unfavourable variance is likely to be due to under-reporting of some minor assistance services.
3. Advocacy without a grant of assistance is a new service classification introduced by the National Partnership Agreement on Legal Assistance Services. It is provided in cases where people are unable to adequately advocate their own case to a third party and may extend to representation at a court or tribunal.
4. The increase in Helpline calls is likely to be attributable to increased community awareness of this service following the establishment of the Legal Aid Helpdesk in July 2012.
5. Duty lawyer services are legal services provided by a legal practitioner at a court or tribunal to people who would otherwise be unrepresented. Duty lawyer services consist of advising the person, and in appropriate circumstances appearing on their behalf, in relation to the proceeding or event. Variances in the number of duty lawyer services reflect fluctuations in demand.
6. Grants of legal assistance are financial assistance to enable people (who would not otherwise be able to afford legal services) to obtain legal representation in legal proceedings, or in other legal matters of a substantial nature. Grants of legal assistance are provided in criminal, family and civil law matters. The unfavourable variance in legally-assisted cases assigned to Commission staff is attributable to the 5 per cent fall in the number of grants of assistance in 2012-13 as a result of increasing costs.

Changes to Appropriation

Changes to Appropriation – Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	9,680	9,573	9,697	9,816	9,816
2013-14 Budget Policy Adjustments					
Expensive Cases Reserve	-	200	-	-	-
Eastman Inquiry	-	516	-	-	-
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	(6)	(6)	(6)	89
Revised Superannuation Parameters	-	(19)	(60)	(95)	(98)
Treasurer's Advance – Eastman Inquiry	852	-	-	-	-
Commonwealth Grants – Legal Aid NP	-	(18)	(18)	(22)	61
2013-14 Budget	10,532	10,246	9,613	9,693	9,868

Legal Aid Commission (ACT) Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
9,680	Government Payment for Outputs	10,532	10,246	-3	9,613	9,693	9,868
457	User Charges — Non ACT Government	435	406	-7	413	419	426
234	Interest	187	192	3	196	201	207
1,400	Other Revenue	1,411	1,328	-6	1,362	1,396	1,431
11,771	Total Revenue	12,565	12,172	-3	11,584	11,709	11,932
11,771	Total Income	12,565	12,172	-3	11,584	11,709	11,932
Expenses							
5,049	Employee Expenses	5,152	5,197	1	5,117	5,182	5,249
860	Superannuation Expenses	860	872	1	867	864	861
5,665	Supplies and Services	6,517	5,842	-10	5,236	5,257	5,354
501	Depreciation and Amortisation	507	570	12	671	639	657
32	Other Expenses	35	26	-26	27	28	28
12,107	Total Ordinary Expenses	13,071	12,507	-4	11,918	11,970	12,149
-336	Operating Result	-506	-335	34	-334	-261	-217
-336	Total Comprehensive Income	-506	-335	34	-334	-261	-217

Legal Aid Commission (ACT) Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
3,782	Cash and Cash Equivalents	3,436	3,116	-9	3,391	3,672	4,015
194	Receivables	269	280	4	291	301	312
169	Other Current Assets	95	94	-1	95	94	93
4,145	Total Current Assets	3,800	3,490	-8	3,777	4,067	4,420
Non Current Assets							
2,720	Property, Plant and Equipment	2,839	2,564	-10	2,194	1,931	1,550
459	Intangibles	447	481	8	778	504	330
200	Capital Works in Progress	200	500	150	0	0	0
3,379	Total Non Current Assets	3,486	3,545	2	2,972	2,435	1,880
7,524	TOTAL ASSETS	7,286	7,035	-3	6,749	6,502	6,300
Current Liabilities							
456	Payables	301	301	-	301	301	301
77	Finance Leases	70	70	-	70	70	70
1,164	Employee Benefits	1,350	1,403	4	1,455	1,506	1,558
561	Other Provisions	503	503	-	502	503	504
85	Other Liabilities	115	115	-	115	115	115
2,343	Total Current Liabilities	2,339	2,392	2	2,443	2,495	2,548
Non Current Liabilities							
70	Finance Leases	50	50	-	50	50	50
180	Employee Benefits	195	195	-	195	195	195
1,697	Other Non-Current Provisions	1,697	1,728	2	1,725	1,687	1,649
1,947	Total Non Current Liabilities	1,942	1,973	2	1,970	1,932	1,894
4,290	TOTAL LIABILITIES	4,281	4,365	2	4,413	4,427	4,442
3,234	NET ASSETS	3,005	2,670	-11	2,336	2,075	1,858
REPRESENTED BY FUNDS EMPLOYED							
3,234	Accumulated Funds	3,005	2,670	-11	2,336	2,075	1,858
3,234	TOTAL FUNDS EMPLOYED	3,005	2,670	-11	2,336	2,075	1,858

Legal Aid Commission (ACT) Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
3,570	Opening Accumulated Funds	3,511	3,005	-14	2,670	2,336	2,075
3,570	Balance at the Start of the Reporting Period	3,511	3,005	-14	2,670	2,336	2,075
Comprehensive Income							
-336	Operating Result for the Period	-506	-335	34	-334	-261	-217
-336	Total Comprehensive Income	-506	-335	34	-334	-261	-217
0	Total Movement in Reserves	0	0	-	0	0	0
Closing Equity							
3,234	Closing Accumulated Funds	3,005	2,670	-11	2,336	2,075	1,858
3,234	Balance at the End of the Reporting Period	3,005	2,670	-11	2,336	2,075	1,858

**Legal Aid Commission (ACT)
Cash Flow Statement**

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
9,680	Cash from Government for Outputs	10,532	10,246	-3	9,613	9,693	9,868
334	User Charges	312	282	-10	288	292	299
231	Interest Received	184	190	3	194	198	204
1,401	Other Receipts	1,412	1,328	-6	1,362	1,396	1,431
11,646	Operating Receipts	12,440	12,046	-3	11,457	11,579	11,802
	Payments						
4,998	Related to Employees	5,042	5,145	2	5,066	5,133	5,198
860	Related to Superannuation	860	872	1	866	863	860
5,511	Related to Supplies and Services	6,363	5,721	-10	5,150	5,202	5,301
11,369	Operating Payments	12,265	11,738	-4	11,082	11,198	11,359
277	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	175	308	76	375	381	443
CASH FLOWS FROM INVESTING ACTIVITIES							
	Payments						
350	Purchase of Property, Plant and Equipment and Capital Works	427	628	47	100	100	100
350	Investing Payments	427	628	47	100	100	100
-350	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-427	-628	-47	-100	-100	-100
-73	NET INCREASE / (DECREASE) IN CASH HELD	-252	-320	-27	275	281	343
3,855	CASH AT THE BEGINNING OF REPORTING PERIOD	3,688	3,436	-7	3,116	3,391	3,672
3,782	CASH AT THE END OF REPORTING PERIOD	3,436	3,116	-9	3,391	3,672	4,015

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the increase of \$0.852 million in the 2012-13 estimated outcome from the original budget is due to Treasurer's Advance received for the Eastman Inquiry; and
 - the decrease of \$0.286 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to a reduction in funding for the Eastman Inquiry due to its expected completion in the first half of the financial year.
- supplies and services:
 - the increase of \$0.852 million in the 2012-13 estimated outcome from the original budget is due to the legal costs of the Eastman Inquiry; and
 - the decrease of \$0.675 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to a reduction in the legal expenses of the Eastman Inquiry and other reductions in legal and administrative costs.

Balance Sheet

- cash and cash equivalents:
 - the decrease of \$0.346 million in the 2012-13 estimated outcome from the original budget reflects the cash impact of operating activities in 2011-12 and 2012-13, as well as capital purchases; and
 - the decrease of \$0.320 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to capital purchases.
- property, plant and equipment: the decrease of \$0.275 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to annual depreciation in excess of new purchases of plant and equipment that are placed into operation.
- capital works in progress: the increase of \$0.3 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the cost of Stage 2 of Legal Aid Management Information System (LAMIS) (\$0.5 million) less the transfer of the Stage 1 cost (\$0.2 million) to intangible assets.

Statement of Changes in Equity and Cash Flow Statement

Variations in the statements are explained in the notes above.

PUBLIC TRUSTEE FOR THE ACT

Purpose

The objective of the Public Trustee for the ACT (Public Trustee) is to be the community's choice for trustee and related services. These services include preparing Wills and Enduring Powers of Attorney, administering estates and trust management. The Public Trustee is also responsible for the protection of the financial and property interests of persons with a legal disability, where appointed Financial Manager under the *Guardianship and Management of Property Act 1991* or attorney under an Enduring Power of Attorney (EPA).

The Public Trustee acts as agent for the Territory under the *Confiscation of Criminal Assets Act 2003*, is the delegate for unclaimed moneys under the *Unclaimed Money Act 1950*, *Agents Act 2003* and *Legal Profession Act 2006*, and holds investment responsibility for government and non-government trust funds. The Public Trustee is trustee for the Perpetual Care Trusts under the *Cemeteries and Crematoria Act 2003* and for Greater Good – The Capital Region Community Foundation (GreaterGood).

2013-14 Priorities

Strategic and operational priorities to be pursued in 2013-14 include:

- ensuring the Public Trustee's long term viability by promoting and marketing services. This will be achieved through continued website development including multi-lingual fact sheets, newspaper advertisements, sponsorship of appropriate events in the aged care sector, as well as seminars during Seniors Week and Wills Week;
- promoting efficiency by utilising new technologies, systems, processes and procedures. The Public Trustee has commissioned a replacement Unclaimed Money database. This will be linked with a web-based claims facility in 2013-14 to streamline the claims process. The Public Trustee has also implemented an Electronic Document and Records Management System (EDRMS) in 2012-13 and will back-capture all existing Wills and EPAs in 2013-14;
- enhancing client reporting in statements and client newsletters. The Public Trustee has recently acquired software which will permit significant improvements in the preparation of client statements in 2013-14. A Public Trustee newsletter is also proposed to be published on a quarterly basis during 2013-14;
- raising community awareness about the importance of having an up to date Will and EPA. This will be undertaken by monthly editorials and advertisements in the Canberra Times, Canberra Hospital Guide booklets, regular discussions with community groups as well as Public Trustee seminars during Seniors Week and Wills Week;
- participating in industry forums to identify and implement best practice. The Public Trustee is a valued contributor to a collaborative industry/government succession law planning forum; Secretary to the Australian Guardianship and Administration Council (AGAC); and will attend bi-annual meetings of public trustees in Darwin and Perth during 2013-14;

- developing new clients and charitable initiatives through GreaterGood. This will be achieved through the Public Trustee's seminars during Seniors Week and Wills Week, as well as through the Public Trustee's Will interviews;
- developing and training staff to improve staff retention and enhance expertise and service delivery;
- implementing the provisions of the new Workplace Health and Safety legislation to provide the highest standard of workplace health and safety. The Public Trustee will conduct workplace safety audits on a regular basis including testing and tagging all appliances; and
- applying the Government's Respect, Equity and Diversity framework. The Public Trustee will act as Respect, Equity and Diversity Executive Sponsor for the Justice and Community Safety Directorate during 2013-14. A contact officer has been appointed and trained in advance of the 2013-14 financial year.

Business and Corporate Strategies

The Public Trustee will further develop its Precedent Letter Database through which its significant correspondence workload is managed. It is proposed that back-capture of the complete file of Wills and EPAs will be completed in the first half of the 2013-14 financial year.

The Public Trustee's EDRMS will be enhanced through the acquisition of EZESCAN software making the process of capturing paper records much simpler and less time-consuming.

The Public Trustee has engaged KPMG to review its Fraud, Corruption and Risk Mitigation Strategy and to deliver staff awareness training. Recommendations from the review will be incorporated into the Strategy in 2013-14.

The establishment of the Australian Charities and Not for Profit Commission (ACNC) will require the Public Trustee to review its reporting arrangement for GreaterGood. The Public Trustee will also review the Deeds for both the Gift and Open Funds.

The results of a review by PriceWaterhouseCoopers into the manner in which the Public Trustee prepares and reports its Financial Statements will also be incorporated into the Business Plan for 2013-14.

Estimated Employment Levels

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
37	Staffing (FTE)	37	39 ¹	38

Note:

1. The increase of 2 FTE in the 2012-13 estimated outcome from the original budget is due to the flow-on effects of staff returning from maternity leave, the establishment of a dedicated position of Property Officer as well as the introduction of the EDRMS and associated scanning and back-capture.

Changes to Appropriation

Changes to Appropriation – Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	695	706	720	743	743
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	11
2013-14 Budget	695	706	720	743	754

Public Trustee for the ACT Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
695	Government Payment for Outputs	695	706	2	720	743	754
3,653	User Charges — Non ACT Government	3,478	3,496	1	3,610	3,701	3,792
436	User Charges — ACT Government	436	347	-20	350	350	350
235	Interest	235	207	-12	209	213	217
5,019	Total Revenue	4,844	4,756	-2	4,889	5,007	5,113
5,019	Total Income	4,844	4,756	-2	4,889	5,007	5,113
Expenses							
2,763	Employee Expenses	3,024	3,136	4	3,172	3,214	3,256
446	Superannuation Expenses	445	441	-1	433	429	430
889	Supplies and Services	889	979	10	971	1,000	1,020
108	Depreciation and Amortisation	108	110	2	111	111	111
4,206	Total Ordinary Expenses	4,466	4,666	4	4,687	4,754	4,817
813	Operating Result	378	90	-76	202	253	296
813	Total Comprehensive Income	378	90	-76	202	253	296

Public Trustee for the ACT Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
5,519	Cash and Cash Equivalents	5,299	5,326	1	5,614	5,898	6,201
266	Receivables	272	273	..	274	275	276
26	Other Current Assets	31	32	3	33	34	35
5,811	Total Current Assets	5,602	5,631	1	5,921	6,207	6,512
Non Current Assets							
452	Property, Plant and Equipment	468	358	-24	247	136	25
452	Total Non Current Assets	468	358	-24	247	136	25
6,263	TOTAL ASSETS	6,070	5,989	-1	6,168	6,343	6,537
Current Liabilities							
132	Payables	302	310	3	322	335	349
1,030	Employee Benefits	1,101	1,096	..	1,091	1,086	1,081
417	Other Liabilities	189	45	-76	101	126	148
1,579	Total Current Liabilities	1,592	1,451	-9	1,514	1,547	1,578
Non Current Liabilities							
100	Employee Benefits	119	134	13	149	164	179
106	Other	102	102	-	102	102	102
206	Total Non Current Liabilities	221	236	7	251	266	281
1,785	TOTAL LIABILITIES	1,813	1,687	-7	1,765	1,813	1,859
4,478	NET ASSETS	4,257	4,302	1	4,403	4,530	4,678
REPRESENTED BY FUNDS EMPLOYED							
4,150	Accumulated Funds	3,929	3,974	1	4,075	4,202	4,350
328	Reserves	328	328	-	328	328	328
4,478	TOTAL FUNDS EMPLOYED	4,257	4,302	1	4,403	4,530	4,678

**Public Trustee for the ACT
Statement of Changes in Equity**

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
3,743	Opening Accumulated Funds	3,740	3,929	5	3,974	4,075	4,202
328	Opening Asset Revaluation Reserve	328	328	-	328	328	328
4,071	Balance at the Start of the Reporting Period	4,068	4,257	5	4,302	4,403	4,530
Comprehensive Income							
813	Operating Result for the Period	378	90	-76	202	253	296
813	Total Comprehensive Income	378	90	-76	202	253	296
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
-406	Dividend Approved	-189	-45	76	-101	-126	-148
-406	Total Transactions Involving Owners Affecting Accumulated Funds	-189	-45	76	-101	-126	-148
Closing Equity							
4,150	Closing Accumulated Funds	3,929	3,974	1	4,075	4,202	4,350
328	Closing Asset Revaluation Reserve	328	328	-	328	328	328
4,478	Balance at the End of the Reporting Period	4,257	4,302	1	4,403	4,530	4,678

**Public Trustee for the ACT
Cash Flow Statement**

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
229	Cash from Government for Outputs	229	233	2	236	247	251
466	Cash from Government — CSO Payments	466	473	2	484	496	503
4,092	User Charges	3,909	3,846	-2	3,963	4,054	4,145
230	Interest Received	230	202	-12	204	208	212
407	Other Receipts	391	385	-2	398	405	414
5,424	Operating Receipts	5,225	5,139	-2	5,285	5,410	5,525
	Payments						
2,763	Related to Employees	3,038	3,138	3	3,173	3,215	3,257
434	Related to Superannuation	433	429	-1	422	418	419
878	Related to Supplies and Services	872	968	11	960	989	1,009
405	Other	390	388	-1	397	403	411
4,480	Operating Payments	4,733	4,923	4	4,952	5,025	5,096
944	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	492	216	-56	333	385	429
CASH FLOWS FROM FINANCING ACTIVITIES							
	Payments						
379	Dividends to Government	377	189	-50	45	101	126
379	Financing Payments	377	189	-50	45	101	126
-379	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-377	-189	50	-45	-101	-126
565	NET INCREASE / (DECREASE) IN CASH HELD	115	27	-77	288	284	303
4,954	CASH AT THE BEGINNING OF REPORTING PERIOD	5,184	5,299	2	5,326	5,614	5,898
5,519	CASH AT THE END OF REPORTING PERIOD	5,299	5,326	1	5,614	5,898	6,201

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- employee expenses: the increase of \$0.261 million in the 2012-13 estimated outcome from the original budget is due to an increase in staffing numbers as a result of higher general business activity, an increase in the workers' compensation premium and the impact of the discount rate on the long service leave liability.

Balance Sheet

There are no significant variances in the Balance Sheet.

Statement of Changes in Equity and Cash Flow Statement

There are no significant variances in the Statement of Changes in Equity and Cash Flow Statement.

APPENDICES

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APPENDIX A: CONCEPTS UNDERLYING 2013-14 BUDGET AND FORWARD ESTIMATES

There are a number of important concepts used in the preparation of the 2013-14 Budget Papers. This appendix provides detail to help understand these concepts.

Administrative Arrangements

The 2013-14 Budget reflects a number of key administrative changes that have occurred since the release of the last Budget.

Ministerial Portfolios

Information presented in the 2013-14 Budget Papers reflect the current composition of the *Administrative Arrangements 2012 (No 2)*, which came into effect on 10 November 2012. The current ministerial responsibilities are summarised below:

Ms Katy Gallagher MLA

- Chief Minister
- Minister for Health
- Minister for Regional Development
- Minister for Higher Education

Mr Andrew Barr MLA

- Deputy Chief Minister
- Treasurer
- Minister for Economic Development
- Minister for Sport and Recreation
- Minister for Tourism and Events
- Minister for Community Services

Mr Simon Corbell MLA

- Attorney-General
- Minister for Police and Emergency Services
- Minister for Workplace Safety and Industrial Relations
- Minister for Environment and Sustainable Development

Ms Joy Burch MLA

- Minister for Education and Training
- Minister for Disability, Children and Young People
- Minister for Arts
- Minister for Women
- Minister for Multicultural Affairs
- Minister for Racing and Gaming

Mr Shane Rattenbury MLA

- Minister for Territory and Municipal Services
- Minister for Corrections
- Minister for Housing
- Minister for Aboriginal and Torres Strait Islander Affairs
- Minister for Ageing

New Administrative Arrangements

Shared Services

Even though the Commerce and Works Directorate which incorporates the Shared Services functions was created on 10 November 2012 following the *Administrative Arrangements 2012 (No 2)*, Shared Services Centre continued as a separate reporting entity in 2012-13 in accordance with the *Financial Management (Directorates) Guidelines 2012*. Under the newly issued *Financial Management (Directorates) Guidelines 2013*, Shared Services is no longer required to be a separate reporting entity from 1 July 2013. As a result, Shared Services Centre will be reported as part of the Commerce and Works Directorate from 1 July 2013.

Functional Changes

As part of the proposed Administrative Arrangements, one functional responsibility change will occur, as summarised below:

1. The Capital Metro function will be transferred from the Economic Development Directorate to form the Capital Metro Agency.

Supplementary Appropriation 2012-13

The *Appropriation Bill 2012-13 (No 2)* (the Act) was presented in the Legislative Assembly on 14 February 2013 and passed on 9 April 2013. The Act provided additional appropriations totalling \$231.058 million to agencies to facilitate the on-passing of Commonwealth health grants, to meet forecast sales within the land rent scheme and to rollover unspent former Treasury Directorate 2011-12 appropriation. The 2013-14 Budget Papers have been prepared on the basis of the inclusion of items noted in the Act.

Presentation of Financial Statements/Budget Papers

There have been no presentation changes to financial statements or the Budget Papers since the previous Budget.

The 2012-13 Estimated Outcome

The 2012-13 estimated outcome figures have been updated to include the effect of the 2011-12 audited outcome, the Act and other impacts identified during the preparation of the Budget.

Sector Split

The Government Finance Statistics (GFS) sector classification is used for the presentation of consolidated financial statements. Consolidated statements are provided for the General Government Sector (GGS) and Public Trading Enterprise (PTE) Sector. A total Territory view of the 2013-14 Budget is also included. Definitions of these sectors can be found in the Glossary.

Accrual Concepts

All budget estimates are calculated on an accrual basis. Amounts have been prepared in line with the principles of the standards issued by the Australian Accounting Standards Board (AASB) which applied from 1 January 2012.

In order to match transactions to a particular period, accruals are used to account for differences in timing between business or operational transactions and the associated cash flow. It is the inclusion of these non-cash items that differentiates the Operating Statement from the Cash Flow Statement.

The difference between income (in the Operating Statement) and cash receipts (in the Cash Flow Statement) is explained by the inclusion of income amounts which have been earned but not yet received. Further, accrued income excludes any amounts that have been collected in the current year but were earned in the previous year. Income includes non-cash transactions that have an impact on the Balance Sheet, such as an increase in the value of an asset following a revaluation.

Accrued expenses (in the Operating Statement) differ from cash payments (in the Cash Flow Statement) due to the inclusion of items such as employee benefits, which are recognised as expenses in the current period, but represent an obligation to pay cash in a future period. Another difference arises through the inclusion (in accrued expenses) of purchases made, or obligations incurred, where the associated bill/invoice will not be paid during the current year. Further, accrued expenses exclude payments which relate to purchases or obligations incurred in the previous year, although the cash payments may be paid in the current year. Similar to income, expenses include non-cash transactions, such as revaluations, and the recognition of depreciation against certain assets.

Controlled/Territorial Separation of Disclosure

A key feature of the accrual model used by the Territory is the separation of Controlled activities from Territorial activities. Each agency's budget distinguishes between these in its financial statement.

Controlled activities are those related to the delivery of agreed outputs of directorates and other agencies for which there is agreed funding by the appropriation type 'payments for outputs'. By separately reporting on these items from other activities, the performance of the directorate/agency in delivering the agreed outputs can be seen.

Territorial activities are the other activities of directorates, which are administered on behalf of the Territory, including administering Commonwealth Government grants and the collection of taxes, fees and fines for the Territory.

Controlled and Territorial activities are separately appropriated.

The split of Controlled and Territorial activities allows for accountability and performance analysis to be more accurate and meaningful. Territorial payments and revenues are typically determined by Government, and payment or assessment processing is handled by the relevant directorate. The amounts of payments or revenues may vary significantly without reflecting on the operational performance of the directorate.

The separate recording of these Territorial items allows readers to focus on the expenses, revenues, assets and liabilities involved in the delivery of outputs to establish the effectiveness of directorates' performance in the delivery of outcomes. Directors-General have a direct role in the level of resources applied to, and costs incurred in, delivering outputs. Similarly, they have greater control over the level of charges applying to consumers of the outputs.

Bank Accounts

Agencies operate their own bank accounts and are paid on a progressive basis in accordance with the delivery of their outputs. By contrast, Revenue collected on Behalf of the Territory (RBT) by agencies is transferred to the Territory Banking Account on a regular basis.

The 2013-14 Budget was developed using the same arrangements applying to cash management practices as in previous budgets. A key aspect of the arrangements is the requirement for directorates to return cash surpluses back to the Government. As directorates no longer hold surplus cash, directorates will generally not have a need to invest surplus funds with the Territory Banking Account. The changed cash management arrangements do not impact the cash operations of Territory authorities or Territory-owned Corporations (TOCs).

In relation to the Local Hospital Network Directorate (LHN), under the *National Health Reform Agreement* (NHRA), the Commonwealth Government will contribute 45 per cent of growth funding for public hospital expenditure for all States and Territories based on an Activity Based Funding (ABF) mechanism. Consistent with the NHRA, the ACT LHN will maintain two bank accounts to receive funding, a State Pool Account (SPA) held at the Reserve Bank of Australia (RBA) and a State Managed Fund Account (SMFA).

The ACT LHN will "purchase" services from the four public hospitals and manage the SPA and the SMFA to collect payments from the Commonwealth, the ACT and other jurisdictions. The ACT LHN will control both bank accounts to minimise the number of funding transfers between the ACT LHN and the Health Directorate.

Central Finances of the Government

The central finances of the Government are managed through a separate whole of government bank account, named the 'Territory Banking Account', which is administered and reported as a Territorial activity.

Outputs Basis of Budget Management

There is an explicit linkage between the outcomes desired by Government and the outputs chosen to achieve those outcomes at an agreed level of funding. The budget structure and monitoring that occurs throughout the financial year targets the delivery of outputs against an agreed level of funding.

Appropriation Types

Section 8 of the *Financial Management Act 1996* establishes three types of appropriation.

Payments for Outputs

Payment for Outputs is shown as revenue to an agency. It represents the level of funding agreed to be paid by Government for the delivery of a range of goods and services defined as outputs in the Budget Papers.

The full cost of providing a service may be financed partly by sales to third parties defined as 'user charge' revenues. Generally, where a service is provided to other agencies, those agencies show the receipt of that service as an input cost to their own output(s) and pay for that service with funds generated from their 'payment for outputs' or 'user charge' revenues.

Capital Injections

Capital injections are used to increase the capital base of an agency, and may be used to:

- purchase assets;
- develop assets;
- augment assets; or
- reduce liabilities.

Capital injections are issued as either equity injections or repayable loans. The latter are effectively a working capital advance which must be repaid. The Budget Papers must disclose any repayable capital injections and the conditions under which the injection is given (for example repayment timeframes, interest rate, principal and interest repayments). All repayable injections are reflected in the relevant agency as a liability, while the Territory Banking Account discloses them as a loans receivable.

Expenses on Behalf of the Territory (EBT)

This category represents Territorial (administered) expenses, which the Government appropriates for payment of grants, subsidies and transfer payments.

Capital Works

In terms of budgeting, the capital works or asset acquisition program can be funded in a number of ways. Initially, an agency seeking to increase its physical asset base should examine its internal funding capability, then alternative funding sources such as debt, capital injection or public private partnerships. Capital works activities may also include the planning of future capital works, such as feasibility studies, which may be funded through payments for output.

Capital works proposals are examined for their projected contribution to the Government's desired outcomes and to the delivery of outputs. A whole of life projection is required for the impact on the directorate operating results and balance sheet position.

Format of the Territory's Budget Financial Statements

The Territory's financial interest is reflected in the consolidated budget and consolidated financial statements of all directorates, Territory authorities and TOCs.

Normal accrual accounting principles apply to the consolidation of the individual agency budgets into the Total Territory statements. Internal trading transactions between components of the whole of Territory are eliminated during the consolidation process, as are the internal trading transactions between trading elements within a directorate or with another entity within the ACT Government.

Eliminations of internal trading are necessary in order to accurately reflect the interaction between each budget or reporting entity and other external entities. Failure to eliminate these transactions results in double counting, resulting in an inflated level of activity of the entity in relation to other external entities. On the balance sheet, failure to eliminate internal trading will result in an incorrect level of payables, receivables, investments and borrowings. This includes, for instance, the level of debt owed by the Territory. Internal debt created by one agency lending to another within the Territory is offset by an internal receivable and has no impact on total Territory debt.

Total Territory consolidation is split between the GGS and PTEs. The appropriate eliminations are also made in reporting these sectors, firstly within the sector (that is intra-GGS and intra-PTE eliminations) and secondly between the two sectors (that is between the GGS and PTE sectors).

Financial Statement Presentation

The format of the Territory's financial statements is different from agency financial statements. The Territory's whole of government format aligns financial reporting with the GFS format used in the Uniform Presentation Framework (UPF). This format is considered to be a more suitable presentation for whole of government financial reporting, more informative for readers and more readily facilitates comparison with other jurisdictions.

The key differences between whole of government financial statements and agency statements include:

- The whole of government Operating Statement classifies transactions as either revenue, expenses or other economic flows.
 - revenue and expenses result from mutually agreed transactions between two parties.
 - other Economic Flows result from changes in the volume or value of assets or liabilities resulting from revaluations, net gains on the sale of assets or liabilities and non-mutual bad debts written off.
- The UPF Net Operating Balance is a GFS concept that is calculated as the difference between revenue and expenses resulting from transactions. This measure excludes asset sales and investment gains.

- The Headline Net Operating Balance is the UPF Net Operating Balance plus expected long term superannuation investment earnings. The measure takes into account the full impact of the long term expected earnings on assets dedicated to fund and support the accruing costs associated with servicing the Government's long term defined superannuation obligations. Superannuation expenses will be paid over the next forty to sixty years. The Government's superannuation investments held in the Superannuation Provision Account (SPA) are to fund these future cash payments. The inclusion of the full amount of the long term investment earnings is necessary to provide an accurate assessment of the longer term sustainability of the budget position.
- The Operating Result recognises the change in a government's net worth as a result of both transactions and other economic flows, excluding those reflected directly in equity.
 - for the Territory, the key differences between the UPF Net Operating Balance and the Operating Result are significant land sales, net gains on the sale of non financial assets and net gains on financial assets held to fund future superannuation payments.
- Total Comprehensive Income serves as a measure of the total change in value of the agency during a financial year arising from revenue, expenses and both realised and unrealised movements in the valuation of assets and liabilities. Total Comprehensive Income is the equivalent to the increase or decrease in Net Assets during the financial year.
- The Net Lending/(Borrowing) position represents the financing requirement of government, calculated as the net operating balance less the net acquisition of non-financial assets. It also equals transactions in financial assets less transactions in liabilities. A positive result reflects a net lending position and a negative result reflects a net borrowing position.
- The whole of government Balance Sheet is presented on a liquidity basis rather than the more traditional current/non current classifications.

Agency Budget Statements

The agency budget statements contained in Budget Paper No. 4 provide details of each agency's purpose and priorities, performance indicators, financial statements and changes to appropriation for the current and upcoming financial years and the forward estimates period (each of the following three years after the upcoming financial year).

Agency chapters provide detail on what the agency intends to achieve, how performance will be measured and the cost of providing services to the community. Financial statements and accompanying notes are included at the back of each agency's chapter. More specifically readers are provided with the following agency information:

- Purpose;
- Priorities for the Budget Year;
- Business and Corporate Strategies;
- Estimated Employment Level;
- Strategic Objectives and Indicators;
- Output Classes;
- Accountability Indicators;
- Changes to Appropriation;
- Capital Works Program for the Budget year and forward estimate period; and
- Financial Statements by Agency (Controlled/Territorial) and Output (including detailed notes to the statements).

Purpose

Provides a brief overview of an agency's key service delivery responsibilities, intentions for the coming year and long-term goals for the agency.

Priorities for the Budget Year

Provides a brief overview of key strategies and operational priorities for the upcoming financial year for the agency. It takes into account any new initiatives and capital investment.

Business and Corporate Strategies

Outlines the key strategies the agency intends to employ to fulfil its purpose, achieve its objectives, priorities and efficiency measures, and manage business and financial risks.

Estimated Employment Levels

Provides agency projected staffing numbers with the prior year actual numbers, the current year's budgeted and estimated numbers and the budget numbers for the upcoming financial year. Employment levels are represented in terms of full-time equivalent numbers which is a measure of labour resources employed in the delivery of services to the community.

Strategic Objectives and Indicators

Performance indicators are aimed at measuring the Government's performance against longer-term strategic objectives and outcomes which impact upon the community. Although agencies hold some accountability for performance, external factors may influence results. These indicators are not subject to audit. Provided below are two examples of strategic indicators for the Community Services Directorate and Justice and Community Safety Directorate.

Example 1

Community Services Directorate

Strategic Objective 1:

Provide Services to Strengthen the Capacity of People with Disabilities, their Families and Carers to Maximise Control over their Lives

Strategic Indicator 1: Number of Service Users by Service Type Accessed

	Budget Year	Fwd Year 1	Fwd Year 2	Fwd Year 3
	Estimate	Estimate	Estimate	Estimate
	No.	No.	No.	No.
Number of Service Users by Service Type Accessed	4,260	4,300	4,340	4,380

Strategic Objective

This is the outcome desired i.e. strategic outcome.

Strategic Indicator

Indicator of objective.

Measure set to reach strategic outcome.

Example 2

Justice and Community Safety Directorate

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

Strategic Indicator 1: Justice System Completion Rates

Success	Strategic Indicator	Prior Year Target	Prior Year Est. Outcome	Budget Year Target
Timely completion of cases	Average number of days to finalise civil cases from time of lodgement.			
	- Magistrates Court; - Supreme Court;	105 550	80 550	80 550
	% change and number of cases in the backlog of civil cases.			
	- Magistrates Court >12 mths; - Supreme Court >24 mths	-2.7% (107 cases) -4.8% (455 cases)	6.5% (100 cases) -32% (310 cases)	-15.9% (90 cases) -38% (280 cases)

Strategic Objective

This is the outcome desired i.e. strategic outcome.

Strategic Indicator

Indicator of objective.

Measure set to reach strategic outcome.

Outputs and Output Classes

Outputs are defined as identifiable goods produced or services provided by, or on behalf of the Government, by an agency for the benefit of the community. Outputs allow the Government to financially measure the cost to provide goods produced and/or services to the community in order to achieve policy objectives or outcomes. Outputs are grouped together into similar categories called output classes.

This section of the chapter identifies the outputs provided by the agency and the cost of the outputs compared to the appropriations received by the agency in relation to the Output Class. Example 3 provides an example of an Output Class by agency. It should be noted that an agency may have more than one Output Class.

Example 3

Output Class

		Total Cost		Government Payment for Outputs	
		Prior Year Est. Outcome \$'000	Budget Year \$'000	Prior Year Est. Outcome \$'000	Budget Year \$'000
Output Class 3:					
Vocational Education and Training		37,705	40,463	36,919	39,629
Output 3.1: Planning and Coordination of Vocational Education and Training Services		37,705	40,463	36,919	39,629

This is the name of an Output Class within the agency portfolio.

This is the Output provided by the agency within the Output Class.

This is the estimate of the final outcome at the end of the current financial year.

This item reflects the cost of Outputs within an Output Class. (This amount can be greater than the Government payment where the agency provides some of its own funding or the Output is provided on a full or part cost recovery basis).

This item reflects the amount of funding for the Output Class sourced from the Appropriation Bill.

Output Descriptions

Output Descriptions are provided in the Budget Papers to provide readers with more information in relation to the outputs and services provided by the agency. An example is provided below for the post secondary education responsibilities of the Education and Training Directorate:

The Directorate is responsible and accountable for the provision of strategic advice and management of Vocational Education and Training (VET) and higher education in the ACT. This includes monitoring and auditing the provision of publicly funded vocational education and monitoring non self-accrediting higher education providers.

Accountability Indicators

Accountability indicators directly measure an agency's effectiveness and efficiency in delivering its outputs, and may be a measure of outcome, outputs or inputs. Accountability indicators are provided for each output, are measurable and are subject to an audit review. Targets are generally provided for the budget year. Accountability indicators compare the prior year target and estimated outcome. Example 4 provides an example of an accountability indicator.

Example 4

Accountability Indicators

Key
accountability
indicators.

	Prior Year Targets	Prior Year Est. Outcome	Budget Targets
Output Class 3: Vocational Education and Training			
Output 3.1: Planning and Coordination of Vocational Education and Training Services			
a. Total number of hours under programs available for competitive purchase.	1,800,000	1,800,000	1,800,000
b. Total reported number of training commencements under available programs.	6,800	6,800	6,800
c. Total number of enrolments of existing workers under additional programs.	n/a	3,876	2,405
d. Percentage of apprentices satisfied with their training under Australian Apprenticeships.	80%	85.2%	80%

Changes to Appropriations

Appropriation is the maximum amount of public money authorised by the ACT Legislative Assembly under a legislative authority for transfer from the Territory Banking Account to a directorate, Territory authority or a TOC.

This part of the chapter shows the changes to the appropriation provided in the prior year Budget to determine the current Budget year appropriation. The changes include Supplementary Appropriations, new policy adjustments, and parameter and technical variations. The changes to appropriations are shown for both Controlled and Territorial appropriations for each agency, for each appropriation type.

Government Payment for Outputs (GPO): The appropriated revenue that agencies receive to produce outputs on behalf of the Government.

Payments for Expenses on Behalf of the Territory (EBT): Territorial (administered) revenues, which the Government appropriates to agencies for the payment of grants, subsidies and transfer payments (refer Territorial).

Capital Injections: The means by which the Government injects funds into an agency for purposes such as the purchase or development of assets, the payment of debt, or the increase of an agency's working capital. On occasion capital injections may be repayable, in which case the terms of these loans are outlined in the Budget Papers.

Capital Works Program

Identifies the major capital works projects which will be undertaken by the agency over the Budget and forward estimates. The program includes new capital projects, capital upgrades and works in progress.

Agency Financial Statements

Financial information presented in the Budget Papers for each agency is prepared in accordance with the principles contained in Australian Accounting Standards. Agency statements include forward estimate information to provide readers with a longer term focus on the agency's financial performance and financial position.

Controlled and Territorial (administered) activities are presented in separate schedules. Each agency provides (where appropriate) an:

- Operating Statement;
- Balance Sheet;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Statement of Income and Expenses on Behalf of the Territory;
- Statement of Assets and Liabilities on Behalf of the Territory;
- Statement of Changes in Equity on Behalf of the Territory;
- Budgeted Statement of Cash Flows on Behalf of the Territory; and
- Notes to the Budget Statements.

When an agency has more than one Output Class, the agency will present an Operating Statement for each Output Class, along with Notes to support each Output Class Statement.

The Notes to the Budget Statements provide explanations for material variations between the estimated outcome and the original budget. Variation explanations are provided for all statements with the exception of the Cash Flow Statement and the Budgeted Statement of Cash Flows on Behalf of the Territory.

Explanations and illustrative examples of the financial statements follow.

Operating Statement

The Operating Statement presents information on expenses and revenue, and the operating result of the agency's activities in a financial year.

The items appearing on this statement are only controlled items. Controlled items are those associated with the delivery of outputs and are items over which the agency has discretion, responsibility and authority.

The Operating Result is the difference between income and expenses and is the operating profit or loss for the period being reported.

The projected Operating Result is to be interpreted as follows:

- Some agencies budget for an operating deficit, while others project a surplus or break-even position. A deficit result is mostly attributable to the impact of depreciation resulting from the process used for funding capital works. Funding of capital works is generally centrally managed within the Territory. Funding for new capital works is generally provided by the Government to agencies as a capital injection in the year of acquisition of the new assets.
- Depreciation is the accounting process for allocating the cost of asset usage over the useful life of the assets. Generally, agencies are fully funded for the acquisition of assets at the time of acquiring the assets, thus further funding for depreciation is not provided. At the end of the useful life for assets, the Government will make decisions regarding the future asset needs of the agency and the Territory.
- As a result of agencies not receiving recurrent funding for depreciation, the operating result for some agencies will be a deficit. Consequently, each agency's actual performance must be assessed against its projected performance, not against whether it achieved a breakeven or surplus result.

Total Comprehensive Income measures the total change in value of the directorate during a financial year arising from income, expenses and both realised and unrealised movements in the valuation of assets and liabilities. Total Comprehensive Income is the equivalent to the total increase or decrease in Net Assets during the financial year.

Example 5 provides an example of an agency Operating Statement.

Example 5

Operating Statement

Prior Year Budget	Prior Year Est. Outcome	Budget Year	Var	Forward Year 1 Estimate	Forward Year 2 Estimate	Forward Year 3 Estimate
\$'000	\$'000	\$'000	%	\$'000	\$'000	\$'000
Income						
Revenue						
Government Payment for Outputs		465,771				
User Charges - Non ACT Government		16,653				
User Charges - ACT Government		120				
Grants from the Commonwealth		0				
Interest		1,458				
Other Revenue		18,202				
Resources Received Free of Charge		349				
Total Revenue		502,553				
Gains						
Other Gains		0				
Total Gains		0				
Total Income		502,553				
Expenses						
Employee Expenses		315,846				
Superannuation Expenses		50,214				
Supplies and Services		52,924				
Depreciation and Amortisation		45,249				
Borrowing Costs		99				
Cost of Goods Sold		0				
Grants and Purchased Services		28,307				
Other Expenses		54,245				
Total Ordinary Expenses		546,884				
Operating Result		-44,331				
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Inc/Dec in Asset Revaluation Reserve Surpluses		10				
Total Other Comprehensive Income		10				
Total Comprehensive Income		-44,321				

The variance is the percentage difference between the Estimated Outcome and the Budget.

This is the total amount appropriated to the agency to deliver services and aligns with the Appropriation Bill.

These items reflect other revenue sources collected by or allocated to an agency.

Gains represent items other than revenue that meet the definition of income and may or may not arise in the course of the ordinary activities of an agency. Gains may arise, for example, on disposal of non current assets.

These items reflect, on an accrual basis, the cost of all services delivered by an agency within a fiscal year.

This item reflects the difference between operating revenue, expenses and gains.

This item reflects the revaluation of Property, Plant and Equipment.

This item reflects the total increase or decrease during the financial year.

Balance Sheet

The Balance Sheet is a financial snapshot of an agency's financial position taken at the end of the financial year (30 June). The items appearing on this statement summarise the balances of controlled assets and liabilities estimated at the end of the financial year of the agency. Trust moneys and Territorial (administered) items are excluded.

The Balance Sheet is broken up between current and non current assets and liabilities.

Current Assets are cash and other assets that are expected to be converted to cash within 12 months, such as receivables and inventories. Non current assets are usually physical in nature with longer-term useful lives, such as land, buildings and equipment. These are utilised by agencies in delivering services to the community.

Current Liabilities are usually obligations that would be met within 12 months, such as payables (creditors), employees' annual leave entitlements and interest expenses due but not paid. Non current liabilities are longer term obligations, such as employees' long service leave entitlements, borrowings (debt) and superannuation.

Equity represents the difference between total assets and total liabilities. Equity is also known as net assets or net worth. Therefore, this statement gives an indication of the agency's financial strength and has a direct impact on the net worth financial target of the Government.

Example 6 provides an example of an agency Balance Sheet.

Example 6

Balance Sheet

Prior Year Budget	Prior Year Est.Outcome	Planned as at end of Budget Year	Var	Planned as at end of Forward Year 1	Planned as at end of Forward Year 2	Planned as at end of Forward Year 3
\$'000	\$'000	\$'000	%	\$'000	\$'000	\$'000
Current Assets						
Cash and Cash Equivalents		29,760				
Receivables		3,353				
Other		2,608				
Total Current Assets		35,721				
Non Current Assets						
Investments						
Property, Plant and Equipment		1,619,955				
Intangibles		0				
Capital Works in Progress		10,375				
Total Non Current Assets		1,630,330				
TOTAL ASSETS		1,666,051				
Current Liabilities						
Payables		7,409				
Finance Leases		619				
Employee Benefits		76,745				
Other		3,963				
Total Current Liabilities		88,736				
Non Current Liabilities						
Finance Leases		300				
Employee Benefits		4,855				
Total Non Current Liabilities		5,155				
TOTAL LIABILITIES		93,891				
NET ASSETS		1,572,160				
REPRESENTED BY FUNDS						
EMPLOYED						
Accumulated Funds		685,225				
Reserves		886,935				
TOTAL FUNDS EMPLOYED		1,572,160				

The variance is the percentage difference between the Estimated Outcome and the Budget.

Assets that are either cash or are likely to be converted to cash within 12 months.

Assets that do not fall within the definition of current assets.

These items includes amounts owing by the agency to other parties including suppliers and employees.

This item represents the difference between the agency's Total Assets and Total Liabilities. Net Assets represent the agency's overall financial position at a point in time.

Reserves are recognised for the increase on revaluation of non current assets or other intended use of funds.

This is an agency's contribution to the Net Worth of the Territory.

Statement of Changes in Equity

The items included in the Statement of Changes in Equity are only associated with the delivery of outputs by the agency and are therefore controlled by the agency.

The Statement of Changes in Equity shows the changes in equity between two financial years reflecting the increase or decrease in its net assets during the year. The total overall change in equity during a financial year represents the total amount of income and expenses, including gains and losses generated by an agency's activities during the year. Examples of changes in equity include movements in capital injections and distribution, asset revaluations and increases or decreases in net assets due to an administrative restructure.

Example 7 provides an example of an agency Statement of Changes in Equity.

Example 7

Statement of Changes in Equity

Prior Year Budget	Prior Year Est.Outcome	Planned as at end of Budget Year	Var	Planned as at end of Forward Year 1	Planned as at end of Forward Year 2	Planned as at end of Forward Year 3
\$'000	\$'000	\$'000	%	\$'000	\$'000	\$'000
Opening Equity						
Opening Accumulated Funds	716,128					
Opening Asset Revaluation Reserve	883,725					
Opening Other Reserve	3,200					
Opening Balance	1,603,053					
Accumulated Funds						
Operating Result for the Period	-44,331					
Total Accumulated Funds	-44,331					
Reserves						
Inc/Dec in Asset Revaluation Reserve Surpluses	10					
Comprehensive Result	-44,321					
Transactions Involving Equity						
Capital Injections	14,249					
Capital Distributions	-821					
Total of Transactions Involving Equity	13,428					
Closing Accumulated Funds	685,225					
Closing Asset Revaluation Reserve	883,735					
Closing Other Reserve	3,200					
Closing Balance	1,572,160					

Obtained from the Operating Statement.

Indicates a valuation performed on Property, Plant and Equipment to determine its fair value.

Represents the capital the Government has provided to an agency, less any capital distributions to Government. The capital injection must be used in accordance with what was specified in the Appropriation Bill.

Closing balance matches the totals in the Balance Sheet for Net Assets and Total Funds Employed.

Cash Flow Statement

The items appearing on this statement are controlled items. Trust monies and Territorial (administered) items are excluded.

The Cash Flow Statement is concerned with the flow of cash in and cash out of an agency for the financial year. The Cash Flow Statement captures all cash receipts and cash payments that flow through the Operating Statement and Balance Sheet. Non cash transactions are not captured in the Cash Flow Statement, for example, asset revaluations.

The Cash Flow Statement is partitioned into three segments, namely: cash flow resulting from operating activities, cash flow resulting from investing activities, and cash flow resulting from financing activities. Each is explained, in turn, below.

Operating activities are those which relate to the core business of the agency; for example the distribution of grants and the provision of goods and services to the community.

Investing activities are those that relate to the management of assets, including the sale and purchase of assets such as land, buildings, plant and equipment, management of investments and customer loans. Any profit or loss on the disposal of an asset is also recorded in the Operating Statement.

Financing activities relate to changes in the size and composition of the contributed capital (accumulated funds) and borrowings of the agency. It includes items such as capital injections from Government, distributions to Government and repayment of finance leases/borrowings.

The net increase or decrease in cash held is simply the sum of cash receipts less cash payments for the period. Total cash at the beginning and end of the period is also shown, which matches the total of cash assets shown in the Balance Sheet.

Example 8 provides an example of an agency Cash Flow Statement.

Example 8

Cash Flow Statement

The variance is the percentage difference between the Estimated Outcome and the Budget.

Prior Year Budget	Prior Year Est. Outcome	Budget Year	Var	Forward Year 1 Estimate	Forward Year 2 Estimate	Forward Year 3 Estimate
\$'000	\$'000	\$'000	%	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
Cash from Government for Outputs		465,771				
User Chargers		16,873				
Interest Received		1,458				
Other Revenue		51,916				
Operating Receipts		536,018				
Payments						
Related to Employees		310,983				
Related to Superannuation		50,214				
Related to Supplies and Services		52,353				
Borrowing Costs		96				
Grants and Purchased Services		28,861				
Other		87,727				
Operating Payments		530,234				
NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES		5,784				
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of Property, Plant and Equipment and Capital Works		218,236				
Investing Payments		218,236				
NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES		-218,236				
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
Capital Injection from Government		214,821				
Financing Receipts		214,821				
Payments						
Distributions to Government		688				
Repayment of Finance Lease		1,769				
Financing Payments		2,457				
NET CASH INFLOW/OUTFLOW FROM FINANCING ACTIVITIES		212,364				
NET INCREASE/ (DECREASE) IN CASH HELD		-88				
CASH AT THE BEGINNING OF THE REPORTING PERIOD		29,848				
CASH AT THE END OF THE REPORTING PERIOD		29,760				

This figure aligns with the Appropriation Bill.

Operating activities are the principle revenue-producing activities of an agency and other activities that are not investing or financing activities.

Investing activities are the acquisition and disposal of long-term assets, and other investments not included in cash equivalents.

This figure aligns with the Appropriation Bill.

Financing activities are activities that relate to changes in the size and composition of the contributed capital (accumulated funds) and borrowings of the agency.

Net Increase/(Decrease) in Cash Held is the sum of net cash flows from all operating, investing and financing activities. This measure is consistent with the movement of cash in the GGS Balance.

Statement of Income and Expenses on Behalf of the Territory

Expenses on this statement are those which are administered by an agency on behalf of the Territory, and over which an agency has no discretion in applying to an alternate use.

Income on this statement represents taxes, fees and fines that are collected on behalf of the Territory and transferred to the Territory Banking Account for redistribution across Government. The agency has no discretion over the use of Territorial income collected.

Payments for expenses on behalf of the Territory is appropriation to fund Territorial expenditure such as grants. The income amounts transferred to the Territory Banking Account are shown as Transfer Expenses in this statement.

Example 9 provides an example of an agency Statement of Income and Expenses on Behalf of the Territory.

Example 9

Statement of Income and Expenses on Behalf of the Territory

Prior Year Budget	Prior Year Est. Outcome	Budget Year	Var	Forward Year 1 Estimate	Forward Year 2 Estimate	Forward Year 3 Estimate
\$'000	\$'000	\$'000	%	\$'000	\$'000	\$'000
Income						
Revenue						
Payment for Expenses on behalf of Territory		231,271		Generally this figure agrees with the total Payment for Expenses on Behalf of Territory in the Appropriation Bill.		
Taxes, Fees and Fines		195				
Grants from the Commonwealth		0				
Total Revenue		231,466				
Gains						
Total Gains		0				
Total Income		231,466				
Expenses						
Grants and Purchased Services		231,271				
Transfer Expenses		195				
Total Ordinary Expenses		231,466				
Operating Result		0				

Statement of Assets and Liabilities on Behalf of the Territory

This statement discloses those assets and liabilities which are administered by the agency on behalf of the Territory and over which the agency has limited discretion regarding resource deployment or alternative use.

Example 10 provides an example of an agency Statement of Assets and Liabilities on Behalf of the Territory.

Example 10

Statement of Assets and Liabilities on Behalf of the Territory

Prior Year Budget	Prior Year Est. Outcome	Planned as at end of Budget Year	Var	Planned as at end of Forward Year 1	Planned as at end of Forward Year 2	Planned as at end of Forward Year 3
\$'000	\$'000	\$'000	%	\$'000	\$'000	\$'000
Current Assets						
Cash and Cash Equivalents		119				
Receivables		204				
Total Current Assets		323				
TOTAL ASSETS		323				
Current Liabilities						
Payables		0				
Interest Bearing Liabilities		323				
Total Current Liabilities		323				
TOTAL LIABILITIES		323				
NET ASSETS		0				
REPRESENTED BY FUNDS EMPLOYED						
TOTAL FUNDS EMPLOYED		0				

This figure aligns with the cash at the end of the reporting period in the Budgeted Statement of Cash Flows on Behalf of the Territory.

Statement of Changes in Equity on Behalf of the Territory

The items included in the Statement of Changes in Equity on Behalf of the Territory are administered by the directorate on behalf of the Territory. The types of changes in equity include movements in capital injection and distribution, and increases or decreases in net assets due to administrative restructure.

Budgeted Statement of Cash Flows on Behalf of the Territory

This statement discloses those cash flows which are administered by an agency on behalf of the Territory. This reflects the total cash flows, including the transfers between the Territory Banking Account and the agency operated banking account, for Revenue on Behalf of the Territory (RBT) and Expenditure on Behalf of the Territory (EBT).

Example 11

Budgeted Statement of Cash Flows on Behalf of the Territory

Prior Year Budget	Prior Year Est. Outcome	Budget Year	Var	Forward Year 1 Estimate	Forward Year 2 Estimate	Forward Year 3 Estimate
\$'000	\$'000	\$'000	%	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
Cash from Government for EBT		249,702				
Taxes, Fees and Fines		195				
Grants Received from the Commonwealth		0				
Other Revenue		4,653				
Operating Receipts		254,550				
Payments						
Grants and Purchased Services		249,702				
Territory Receipts to Government		195				
Related to Employees		0				
Other		4,653				
Operating Payments		254,550				
NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES		0				
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of Property, Plant and Equipment and Capital Works		0				
Investing Payments		0				
NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES		0				
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
Capital Injection from Government		0				
Financing Receipts		0				
NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES		0				
NET INCREASE/ (DECREASE) IN CASH HELD		0				
CASH AT THE BEGINNING OF THE REPORTING PERIOD		119				
CASH AT THE END OF THE REPORTING PERIOD		119				

Generally this figure aligns with the total Payment for Expenses on Behalf of Territory detailed in the Appropriation Bill.

This figure aligns with the Appropriation Bill.

This figure aligns with the amount Cash and Cash Equivalents in the Statement of Assets and Liabilities on Behalf of the Territory.

2012-13 Comparative Figures

The projected 2012-13 results for agencies are presented in the Budget Papers on the same basis as they will appear in the 2012-13 financial statements, which is consistent with Generally Accepted Accounting Principles (GAAP).

Subsections 27(2) and 63(2) of the *Financial Management Act 1996* require the preparation of financial statements for agencies to be in accordance with GAAP and for their presentation to facilitate comparison with the Budget presentation.

Where transfers of responsibilities have occurred during the 2012-13 financial year, the relevant agencies reflect the impact of those transfers from the time of transfer and these are explained in variation notes in the Budget Papers where they are material.

Rounding

Due to the rounding of decimal places, the sum of the figures in the financial tables presented in the Budget Papers may not balance.

Notations

The following notations are used in the variation column of the agency financial tables:

- nil;
- .. not zero, but rounds to zero; and
- # the calculated variation is greater than 999%.

APPENDIX B: SUMMARY OF TRANSFERS

The following table lists the budget neutral transfers of functions/funding/assets between agencies during 2012-13 or expected in 2013-14.

Asset/Function/Funding	Transferred from	Transferred to
Functions of Treasury	Treasury Directorate	Chief Minister and Treasury Directorate
Functions of Treasury	Treasury Directorate	Commerce and Works Directorate
Childhood Services and Regulation	Community Services Directorate	Education and Training Directorate
Functions of Shared Services	Shared Services Centre	Commerce and Works Directorate

Function/Funding	Transferred from	Transferred to
Injury Management and Safety Unit	Shared Services Centre	Chief Minister and Treasury Directorate
Infrastructure Planning	Environment and Sustainable Development Directorate	Economic Development Directorate
Taxation Management Framework Administration	Chief Minister and Treasury Directorate	Commerce and Works Directorate
Property Support	Economic Development Directorate	Territory and Municipal Services Directorate
Government Accommodation Policy	Economic Development Directorate	Commerce and Works Directorate

Function	Transferred from	Transferred to
Gambling and Racing Policy	Treasury Directorate	Economic Development Directorate

Funding	Transferred from	Transferred to
National Health Care Specific Purpose Payments	Health Directorate	ACT Local Hospital Network
Cross Bench Staff	Office of the Legislative Assembly	ACT Executive
Local Government Memberships	Territory and Municipal Services Directorate	Chief Minister and Treasury Directorate
Molonglo Valley – Implementation of Commitments in the Plan for the Protection of Matters of National Environmental Significance project	Economic Development Directorate	Territory and Municipal Services Directorate
Carbon Neutral Government	Multiple Agencies	Environment and Sustainable Development Directorate
Various Planning and Design Studies	Environment and Sustainable Development Directorate	Territory and Municipal Services Directorate
Molonglo Valley Planning and Design Studies	Environment and Sustainable Development Directorate	Economic Development Directorate

Asset	Transferred from	Transferred to
Block 108 Section 23, Ngunnawal	Territory and Municipal Services Directorate	Land Development Agency
Hotel Kurrajong	Territory and Municipal Services Directorate	Land Development Agency
Driver's License Laminators	Territory and Municipal Services Directorate	Justice and Community Safety Directorate

APPENDIX C: SUMMARY AND TERMS OF DEBT CAPITAL INJECTION

The Government may choose to finance a number of agency projects through debt. This decision is based on the nature of the individual project, the degree of commerciality, and the projected returns on the investment.

Where debt is provided to an agency, by way of capital injection, the terms and conditions are disclosed in the Budget Papers under the provisions of the *Financial Management Act 1996*.

Loans provided in the form of repayable capital injections are supported by an appropriation. This does not necessarily have any connection to a corresponding external borrowing.

Details of outstanding issued loans and new loans provided for in the 2013-14 Budget are as follows:

ACTION

Loan Commencement	2003-04
Loan Amount	\$2.3 million
Maturity Date	15 June 2014
Interest Rate	5.5 per cent, fixed
Repayment Terms	Quarterly instalments of principal and interest repaid on 15 September, 15 December, 15 March and 15 June each year until maturity.
Quarterly Aggregate Repayment Instalment	\$0.075 million
Estimated Loan Balance at 30 June 2013	\$0.291 million

Chief Minister and Treasury Directorate (CMTD)

Community Housing Canberra (CHC), 2007-08

Purpose	The loan capital injection provides a finance facility for CHC, as part of the Government's <i>Affordable Housing Action Plan</i> . CHC uses the funds to increase the supply of affordable housing properties to eligible ACT residents.
Loan Commencement	2007-08
Loan Amount	\$50 million
Maturity Date	31 December 2037
Interest Rate	Interest is calculated on the daily outstanding loan balance at the prevailing three month bank bill swap reference rate as at the beginning of the quarter and is payable quarterly in arrears.
Principal Repayments	Repayment of the loan principal will commence on 1 January 2018.
Repayment Structure	CHC makes loan repayments to CMTD and CMTD makes loan repayments to the Territory Banking Account on the same terms and conditions applying to CHC.
Estimated Loan Balance at 30 June 2013	\$50 million

CHC, 2011-12

Purpose	This loan capital injection builds on the \$50 million financing made available to CHC as part of the Government's <i>Affordable Housing Action Plan</i> . It will provide 90 dwellings for affordable rental to ACT residents on low to moderate incomes.
Loan Commencement	2011-12
Loan Amount	\$20 million
Maturity Date	31 December 2036
Interest Rate	Interest is calculated on the daily outstanding loan balance at the prevailing three month bank bill swap reference rate as at the beginning of the quarter, and is payable quarterly in arrears.
Principal Repayments	Repayment of the loan principal will commence on 1 July 2021.
Repayment Structure	CHC makes loan repayments to CMTD and CMTD makes loan repayments to the Territory Banking Account on the same terms and conditions applying to CHC.
Estimated Loan Balance at 30 June 2013	\$20 million

University of Canberra (UC)

Purpose	The loan represents financial assistance to the UC to enable it to purchase Wing 5 of Cameron Offices in Belconnen, and refurbish it for approximately 210 student accommodation places.
Loan Commencement	2011-12
Loan Amount	\$22.807 million
Maturity Date	1 April 2026
Interest Rate	6.5 per cent, fixed
Repayment Terms	Quarterly instalments of principal and interest repaid on 1 October, 1 January, 1 April and 1 July each year until maturity.
Quarterly Aggregate Repayment Instalment	\$0.624 million
Repayment Structure	The UC makes loan repayments to CMTD and CMTD makes loan repayments to the Territory Banking Account on the same terms and conditions applying to the UC.
Estimated Loan Balance at 30 June 2013	\$21.770 million

Exhibition Park Corporation (EPC)

Purpose	The loan represents financial assistance to EPC to enable it to purchase Block 799 Gungahlin, for the purpose of leasing the block to a third party to develop and operate low cost accommodation facilities.
Loan Commencement	2013-14
Loan Amount	Up to a maximum of \$1.5 million
Maturity Date	1 July 2030
Interest Rate	5 per cent, fixed
Repayment Terms	Quarterly instalments of principal and interest repaid on 1 October, 1 January, 1 April and 1 July each year until maturity, commencing 1 October 2016.
Repayment Structure	EPC makes loan repayments to CMTD and CMTD makes loan repayments to the Territory Banking Account on the same terms and conditions applying to EPC.
Estimated Loan Balance at 30 June 2013	nil

APPENDIX D: SUMMARY OF OUTPUTS

Chief Minister and Treasury Directorate

Output Class 1: Government Strategy

- 1.1 Government Policy and Strategy
- 1.2 Public Sector Management
- 1.3 Industrial Relations Policy
- 1.4 Coordinated Communications and Community Engagement

Output Class 2: Financial and Economic Management

- 2.1 Economic Management
- 2.2 Financial Management

Superannuation Provision Account

Expenses on Behalf of the Territory (EBT) 1:
Superannuation Provision Account

EBT 1 Superannuation Provision Account

Territory Banking Account

Expenses on Behalf of the Territory (EBT) 1:
Territory Banking Account

EBT 1 Territory Banking Account

Health Directorate

Output Class 1: Health and Community Care

- 1.1 Acute Services
- 1.2 Mental Health, Justice Health and Alcohol and Drug Services
- 1.3 Public Health Services
- 1.4 Cancer Services
- 1.5 Rehabilitation, Aged and Community Care
- 1.6 Early Intervention and Prevention

ACT Local Hospital Network

Output Class 1: ACT Local Hospital Network

1.1 ACT Local Hospital Network

Economic Development Directorate

Output Class 1: Economic Development

- 1.1 Economic Development Policy
- 1.2 Business Development
- 1.3 Tourism
- 1.4 Sport and Recreation
- 1.5 Venues and Events
- 1.6 Land Strategy and Infrastructure Delivery

Commerce and Works Directorate

Output Class 1: Revenue and Government Business Management

1.1 Revenue and Government Business Management

Output Class 2: Shared Services ICT

2.1 Shared Services ICT

Output Class 3: Shared Services Procurement

3.1 Shared Services Procurement

Output Class 4: Shared Services Human Resources

4.1 Shared Services Human Resources

Output Class 5: Shared Services Finance

5.1 Shared Services Finance

Home Loan Portfolio

Output Class 1: Home Loan Portfolio

1.1 Home Loan Portfolio

Justice and Community Safety Directorate

Output Class 1: Justice Services

- 1.1 Policy Advice and Justice Programs
- 1.2 Legal Services to Government
- 1.3 Legislative Drafting and Publishing Services
- 1.4 Public Prosecutions
- 1.5 Protection of Rights
- 1.6 Electoral Services
- 1.7 Regulatory and Transport Services

Output Class 2: Corrective Services

- 2.1 Corrective Services

Output Class 3: Courts and Tribunal

- 3.1 Courts and Tribunal

Output Class 4: Emergency Services

- 4.1 Emergency Services

Expenses on Behalf of the Territory (EBT) 1:

ACT Policing

EBT 1 ACT Policing

Environment and Sustainable Development Directorate

Output Class 1: Environment and Sustainable Development

- 1.1 Regulation and Services
- 1.2 Planning Delivery
- 1.3 Planning Policy
- 1.4 Heritage
- 1.5 Environment Policy
- 1.6 Environment Protection and Water Regulation

Expenses on Behalf of the Territory (EBT) 1: Office of the Commissioner for Sustainability and the Environment

EBT 1 Office of the Commissioner for Sustainability and the Environment

Capital Metro Agency

Output Class 1: Light Rail Network Stage 1

- 1.1 Light Rail Network Stage 1

Education and Training Directorate

Output Class 1: Public School Education

- 1.1 Public Primary School Education
- 1.2 Public High School Education
- 1.3 Public Secondary College Education
- 1.4 Disability Education in Public Schools

Output Class 2: Non Government Education

- 2.1 Non government Education

Output Class 3: Vocational Education and Training

- 3.1 Planning and Coordination of Vocational Education and Training Services

Community Services Directorate

Output Class 1: Disability and Therapy Services

- 1.1 Disability Services and Policy
- 1.2 Therapy Services

Output Class 2: Early Intervention Services

- 2.1 Early Intervention

Output Class 3: Community Participation

- 3.1 Community Relations
- 3.2 Arts Engagement

Output Class 4: Children, Youth and Family Services

- 4.1 Youth Services
- 4.2 Care and Protection Services

Housing ACT

Output Class 1: Social Housing Services

- 1.1 Social Housing Services
-

Territory and Municipal Services Directorate

Output Class 1: Municipal Services

- 1.1 Information Services
- 1.2 Roads and Sustainable Transport
- 1.3 Waste and Recycling
- 1.4 Land Management
- 1.5 Regulatory Services

Output Class 2: Enterprise Services

- 2.1 Government Services
-

ACTION

Output Class 1: Public Transport

- 1.1 Public Transport
-

ACT Gambling and Racing Commission

Output Class 1: Gambling Regulation and Harm Minimisation

- 1.1 Gambling Regulation and Harm Minimisation
-

Canberra Institute of Technology

Output Class 1: Canberra Institute of Technology

- 1.1 Provision of Vocational Education and Training Services
-

Cultural Facilities Corporation

Output Class 1: Cultural Facilities Management

- 1.1 Cultural Facilities Corporation
-

Legal Aid Commission (ACT)

Output Class 1: Legal Aid Services

- 1.1 Legal Aid Services Provided by Private Legal Practitioners
 - 1.2 Legal Aid Services Provided by Commission Staff
-

APPENDIX E: WHOLE OF GOVERNMENT STAFFING

The following table lists the number of full-time employees (FTE), based on the estimated outcome for 2012-13 and the 2013-14 Budget.

	2011-12 Actual	2012-13 Budget	2012-13 Estimated Outcome	2013-14 Budget
Directorate/Agency				
Office of the Legislative Assembly	46	44	47	46
ACT Executive	40	36	40	39
Auditor-General	38	36	40	39
Chief Minister and Treasury Directorate	141	139	275 ¹	272
Superannuation Provision Account	8	9	9	9
Health Directorate	5,416	5,549	5,700	5,831
Economic Development Directorate	214	221	218	218
Commerce and Works Directorate	n/a	n/a	83	1038
Home Loan Portfolio	1	1	1	1
Justice and Community Safety Directorate	1,710	1,728	1,762	1,790
Environment and Sustainable Development Directorate	467	445	451	422
Capital Metro Agency	n/a	n/a	n/a	20
Education and Training Directorate	4,928	4,698	4,765	4,666
Community Services Directorate	957	932	962	924
Housing ACT	245	231	231	232
Territory and Municipal Services Directorate	1,012	1,025	1,058	1,056
ACTION	784	805	837	837
ACT Gambling and Racing Commission	29	33	30	33
ACT Insurance Authority	14	14	14	14
ACT Public Cemeteries Authority	16	17	16	17
Canberra Institute of Technology	773	756	759	742
Cultural Facilities Corporation	95	80	80	80
Exhibition Park Corporation	14	13	15	15
Independent Competition and Regulatory Commission	8	6	9	6
Land Development Agency	86	100	92	100
Legal Aid Commission (ACT)	58	55	59	56
Public Trustee for the ACT	37	37	39	38
Discontinued Agencies				
Treasury Directorate	175	168	n/a ²	n/a
Shared Services Centre	912	987	943	n/a ³
Total Government Agencies	18,224	18,165	18,535	18,541
Government Businesses				
ACTEW Corporation	38	384	390	390
ACTTAB Limited	68	67	66	67
CIT Solutions Pty Ltd	89	89	90	90
Total Government Business Enterprises	195	540	546	547
Total Government and Business Enterprises	18,419	18,705	19,081	19,088

Notes:

1. The increase in the 2012-13 estimated outcome from the original budget is due to the amalgamation of the Chief Minister and Cabinet Directorate with the functions of the former Treasury Directorate.
2. The Treasury Directorate ceased operating on 10 November 2012 and its functions were transferred to the Chief Minister and Treasury Directorate and Commerce and Works Directorate.
3. The functions of Shared Services will be transferred to the Commerce and Works Directorate from 1 July 2013.

APPENDIX F: DISCONTINUED AGENCIES - TREASURY DIRECTORATE

Purpose

The former Treasury Directorate (Treasury) provided strategic financial and economic policy advice to the Government with the aim of promoting the Territory's financial position and economic management.

Treasury played a leading role in promoting accountability and transparency in the delivery of services to the community. This was achieved through sound financial policies, management practices and analysis.

Treasury ceased operating as a separate directorate following the *Administrative Arrangements 2012 (No 2)* (AAs), and its functions were transferred to the Chief Minister and Treasury Directorate (CMTD) and the Commerce and Works Directorate (CWD), effective from 10 November 2012. Specifically, the economic, budget management and financial management functions were transferred to CMTD and the revenue management function involving administration and compliance was transferred to CWD.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
175	Staffing (FTE) ¹	168	n/a	n/a

Note:

1. As a result of the AAs, Treasury ceased operating as a separate Directorate, and its functions were transferred to CMTD and CWD effective from 10 November 2012, along with 161 FTE. The number of staff transferred compared to the original budget was due to temporary vacancies.

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1				
Financial and Economic Management	12,461	n/a	9,781	n/a
Output 1.1: Economic Management²	1,599	n/a	1,468	n/a

Notes:

1. Total cost includes depreciation and amortisation of \$0.150 million in 2012-13.
2. This output is now reported as CMTD Output 2.1, 'Economic Management'.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Financial Management¹	5,331	n/a	3,625	n/a

Note:

1. This output is now reported as CMTD Output 2.2, 'Financial Management'.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.3: Revenue Management¹	5,531	n/a	4,688	n/a

Note:

1. This output is now reported as CWD Output 5.1, 'Revenue Management'.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome ¹	2013-14 Targets
Output Class 1: Financial and Economic Management			
Output 1.1: Economic Management²			
a. Briefings on the ACT Economy	115	44	n/a
b. Submission to CGC Annual Update	1	1	n/a
c. Submission to credit rating agency ³	1	1	n/a

Notes:

1. The 2012-13 estimated outcome reflects an amended target, covering the period from 1 July 2012 to 9 November 2012.
2. This output was transferred out of the Directorate following the AAs and is reported as CMTD Output 2.1, 'Economic Management'.
3. The credit rating agency submission is a day-long meeting with the agency, which includes a presentation.

	2012-13 Targets	2012-13 Est. Outcome ¹	2013-14 Targets
Output 1.2: Financial Management²			
a. Budget presented in accordance with legislative timeframes ³	1	0	n/a
b. Budget Review presented in accordance with legislative timeframes ⁴	1	0	n/a
c. Annual Financial Statements for the Territory provided in accordance with legislative timeframes ⁵	1	1	n/a
d. Quarterly Consolidated Financial Statements presented in accordance with legislative timeframes ⁶	4	1	n/a
e. Pre-election Budget Update in accordance with legislative timeframes ⁷	1	1	n/a
f. Policy/Service Area Reviews ⁸	1	0	n/a

Notes:

1. The 2012-13 estimated outcome reflects an amended target, covering the period from 1 July 2012 to 9 November 2012.
2. This output was transferred out of the Directorate following the AAs and is reported as CMTD Output 2.2, 'Financial Management'.
3. The Territory Budget presented to the Legislative Assembly in accordance with the timing prescribed in section 5 of the *Financial Management Act 1996* (FMA).
4. The Budget Review for the Territory presented to the Legislative Assembly in accordance with the timing prescribed in section 20A of the FMA.
5. The Annual Financial Statements for the Territory to be provided to the Auditor-General in accordance with the timing prescribed in section 24 of the FMA.
6. The Quarterly Consolidated Financial Statements to be presented to the Legislative Assembly in accordance with the timing prescribed in section 26 of the FMA.
7. The Pre-election Budget Update is to be provided to Parliamentary Counsel for notification under section 20C of the FMA, at least 30 days before the polling day.
8. This measure covers the Expenditure Review Committee's key reviews. The scope, delivery and timing of the scheduled reviews may vary depending on emerging priorities during the year that impact on resources and scheduled projects. In 2013-14, these will be the Review of Human Resources and Financial Services and the Review of Government Schools.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome ¹	2013-14 Targets
Output 1.3: Revenue Management²			
a. Debt Management - level of overdue debt as a percentage of Treasury tax revenue ³	2.5%	2.5%	n/a
b. Compliance revenue per inspector	\$360,000	\$208,215	n/a

Notes:

1. The 2012-13 estimated outcome reflects an amended target, covering the period from 1 July 2012 to 9 November 2012.
2. This output was transferred out of the Directorate following the AAs and is reported as CWD Output 5.1, 'Revenue Management'.
3. 'Level of overdue debt' measures the level of overdue collectable debt as a percentage of forecast Treasury tax revenue. It excludes matters subject to objection and appeals, under liquidation and agreements made by the ACT Government in respect of pending waivers.

Changes to Appropriation

Changes to Appropriation — Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Government Payment for Outputs					
2012-13 Budget	43 366	36 421	32 180	32 665	32 665
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters					623
Transfer — Treasury Functions to CMTD	(22,907)	(22,176)	(17,623)	(17,894)	(18,264)
Transfer — Treasury Functions to CWD	(10,678)	(14,245)	(14,557)	(14,771)	(15,024)
2013-14 Budget	9,781	0	0	0	0

Changes to Appropriation — Territorial

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Payment for Expenses on Behalf of Territory					
2012-13 Budget	17,782	17,460	17,460	17,460	17,460
2013-14 Budget Technical Adjustments					
Transfer — First Home Owners Grant and First Home Owners Boost NP to CWD	(9,925)	(17,225)	(17,225)	(17,225)	(17,225)
Transfer — EBT Balances to CWD	-	(235)	(235)	(235)	(235)
2013-14 Budget	7,857	0	0	0	0

Changes to Appropriation — Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Capital Injections					
2012-13 Budget	9,179	0	0	0	0
2013-14 Budget Technical Adjustments					
Transfer — CHC Loan Appropriation to CMTD	(3,838)	-	-	-	-
Transfer — Oracle E-Business Suite Upgrade to CWD	(4,500)	-	-	-	-
Transfer — Whole of Government Banking to CWD	(841)	-	-	-	-
2013-14 Budget	0	0	0	0	0

Changes to Appropriation — Territorial

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Capital Injections					
2012-13 Budget	72,300	22,300	22,300	22,300	22,300
2013-14 Budget Technical Adjustments					
Transfer — Land Rent Scheme Balances to CWD	(9,045)	(22,300)	(22,300)	(22,300)	(22,300)
2013-14 Budget	63,255	0	0	0	0

Treasury Directorate Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
43,366	Government Payment for Outputs	9,781	0	-100	0	0	0
10	User Charges — ACT Government	3	0	-100	0	0	0
3,824	Interest	1,358	0	-100	0	0	0
54	Other Revenue	28	0	-100	0	0	0
1,372	Resources Received Free of Charge	364	0	-100	0	0	0
48,626	Total Revenue	11,534	0	-100	0	0	0
48,626	Total Income	11,534	0	-100	0	0	0
Expenses							
15,977	Employee Expenses	5,883	0	-100	0	0	0
2,721	Superannuation Expenses	930	0	-100	0	0	0
15,317	Supplies and Services	4,009	0	-100	0	0	0
545	Depreciation and Amortisation	150	0	-100	0	0	0
3,824	Borrowing Costs	1,358	0	-100	0	0	0
10,994	Grants and Purchased Services	131	0	-100	0	0	0
49,378	Total Ordinary Expenses	12,461	0	-100	0	0	0
-752	Operating Result	-927	0	100	0	0	0
-752	Total Comprehensive Income	-927	0	100	0	0	0

Treasury Directorate Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
2,646	Cash and Cash Equivalents	0	0	-	0	0	0
1,950	Receivables	0	0	-	0	0	0
57	Other Current Assets	0	0	-	0	0	0
4,653	Total Current Assets	0	0	-	0	0	0
Non Current Assets							
90,905	Receivables	0	0	-	0	0	0
160	Property, Plant and Equipment	0	0	-	0	0	0
6,638	Intangibles	0	0	-	0	0	0
97,703	Total Non Current Assets	0	0	-	0	0	0
102,356	TOTAL ASSETS	0	0	-	0	0	0
Current Liabilities							
1,248	Payables	0	0	-	0	0	0
1,105	Interest-Bearing Liabilities	0	0	-	0	0	0
59	Finance Leases	0	0	-	0	0	0
7,175	Employee Benefits	0	0	-	0	0	0
9,587	Total Current Liabilities	0	0	-	0	0	0
Non Current Liabilities							
90,665	Interest-Bearing Liabilities	0	0	-	0	0	0
45	Finance Leases	0	0	-	0	0	0
415	Employee Benefits	0	0	-	0	0	0
91,125	Total Non Current Liabilities	0	0	-	0	0	0
100,712	TOTAL LIABILITIES	0	0	-	0	0	0
1,644	NET ASSETS	0	0	-	0	0	0
REPRESENTED BY FUNDS EMPLOYED							
1,644	Accumulated Funds	0	0	-	0	0	0
1,644	TOTAL FUNDS EMPLOYED	0	0	-	0	0	0

Treasury Directorate
Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
-2,945	Opening Accumulated Funds	-1,703	0	100	0	0	0
-2,945	Balance at the Start of the Reporting Period	-1,703	0	100	0	0	0
Comprehensive Income							
-752	Operating Result for the Period	-927	0	100	0	0	0
-752	Total Comprehensive Income	-927	0	100	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
5,341	Capital Injections	0	0	-	0	0	0
0	Inc/Dec in Net Assets due to Admin Restructure	2,630	0	-100	0	0	0
5,341	Total Transactions Involving Owners Affecting Accumulated Funds	2,630	0	-100	0	0	0
Closing Equity							
1,644	Closing Accumulated Funds	0	0	-	0	0	0
1,644	Balance at the End of the Reporting Period	0	0	-	0	0	0

Treasury Directorate Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
43,366	Cash from Government for Outputs	9,781	0	-100	0	0	0
10	User Charges	3	0	-100	0	0	0
4,194	Interest Received	1,358	0	-100	0	0	0
1,181	Other Receipts	1,155	0	-100	0	0	0
48,751	Operating Receipts	12,297	0	-100	0	0	0
Payments							
15,801	Related to Employees	5,734	0	-100	0	0	0
2,700	Related to Superannuation	910	0	-100	0	0	0
13,813	Related to Supplies and Services	4,211	0	-100	0	0	0
4,194	Borrowing Costs	2,025	0	-100	0	0	0
10,994	Grants and Purchased Services	131	0	-100	0	0	0
1,363	Other	1,337	0	-100	0	0	0
48,865	Operating Payments	14,348	0	-100	0	0	0
-114	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-2,051	0	100	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
1,100	Repayment of Home Loan Principal	546	0	-100	0	0	0
1,100	Investing Receipts	546	0	-100	0	0	0
Payments							
5,614	Purchase of Land and Intangibles	273	0	-100	0	0	0
3,902	Issue of Loan	304	0	-100	0	0	0
9,516	Investing Payments	577	0	-100	0	0	0
-8,416	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-31	0	100	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
9,179	Capital Injections from Government	0	0	-	0	0	0
9,179	Financing Receipts	0	0	-	0	0	0
Payments							
1,036	Repayment of Borrowings	542	0	-100	0	0	0
0	Payment of Transferred Cash Balances	2,318	0	-100	0	0	0
1,036	Financing Payments	2,860	0	-100	0	0	0
8,143	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-2,860	0	100	0	0	0
-387	NET INCREASE / (DECREASE) IN CASH HELD	-4,942	0	100	0	0	0
3,033	CASH AT THE BEGINNING OF REPORTING PERIOD	4,942	0	-100	0	0	0
2,646	CASH AT THE END OF REPORTING PERIOD	0	0	-	0	0	0

Notes to the Budget Statements

Variances in the Statements are mainly associated with the Administrative Arrangements of 9 November 2012 (the AAs). As a result, Treasury ceased operating as a separate directorate following the AAs, and its functions were transferred to CMTD and CWD, effective from 10 November 2012.

Treasury Directorate
Statement of Income and Expenses on Behalf of the Territory

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
17,782	Payment for Expenses on behalf of Territory	7,857	0	-100	0	0	0
1,181,273	Taxes, Fees and Fines	632,261	0	-100	0	0	0
1,399,113	Grants from the Commonwealth	588,004	0	-100	0	0	0
172,357	Dividend Revenue	107	0	-100	0	0	0
6,324	Land Revenue	6,812	0	-100	0	0	0
200	Other Revenue	2	0	-100	0	0	0
2,777,049	Total Revenue	1,235,043	0	-100	0	0	0
Gains							
0	Other Gains	161	0	-100	0	0	0
0	Total Gains	161	0	-100	0	0	0
2,777,049	Total Income	1,235,204	0	-100	0	0	0
Expenses							
11,058	Supplies and Services	3,681	0	-100	0	0	0
17,547	Grants and Purchased Services	6,741	0	-100	0	0	0
3,009	Other Expenses	42	0	-100	0	0	0
2,745,435	Transfer Expenses	1,224,740	0	-100	0	0	0
2,777,049	Total Expenses	1,235,204	0	-100	0	0	0
0	Operating Result	0	0	-	0	0	0
Other Comprehensive Income							
<i>Items that will not be reclassified subsequently to profit or loss</i>							
10,336	Inc/Dec in Asset Revaluation Reserve Surpluses	12,647	0	-100	0	0	0
10,336	Total Other Comprehensive Income	12,647	0	-100	0	0	0
10,336	Total Comprehensive Income	12,647	0	-100	0	0	0

Treasury Directorate
Statement of Assets and Liabilities on Behalf of the Territory

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
56,541	Cash and Cash Equivalents	0	0	-	0	0	0
134,757	Receivables	0	0	-	0	0	0
191,298	Total Current Assets	0	0	-	0	0	0
Non Current Assets							
217,043	Property, Plant and Equipment	0	0	-	0	0	0
217,043	Total Non Current Assets	0	0	-	0	0	0
408,341	TOTAL ASSETS	0	0	-	0	0	0
Current Liabilities							
182,015	Payables	0	0	-	0	0	0
2,872	Other Provisions	0	0	-	0	0	0
5,500	Other Liabilities	0	0	-	0	0	0
190,387	Total Current Liabilities	0	0	-	0	0	0
190,387	TOTAL LIABILITIES	0	0	-	0	0	0
217,954	NET ASSETS	0	0	-	0	0	0
REPRESENTED BY FUNDS EMPLOYED							
197,600	Accumulated Funds	0	0	-	0	0	0
20,354	Reserves	0	0	-	0	0	0
217,954	TOTAL FUNDS EMPLOYED	0	0	-	0	0	0

Treasury Directorate
Statement of Changes in Equity on Behalf of the Territory

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
125,300	Opening Accumulated Funds	125,144	0	-100	0	0	0
10,018	Opening Asset Revaluation Reserve	6,350	0	-100	0	0	0
135,318	Balance at the Start of the Reporting Period	131,494	0	-100	0	0	0
Comprehensive Income							
10,336	Inc/Dec in Asset Revaluation Reserve Surpluses	12,647	0	-100	0	0	0
10,336	Total Comprehensive Income	12,647	0	-100	0	0	0
0	Transfer to/from Accumulated Funds	18,997	0	-100	0	0	0
0	Movement in Asset Revaluation Reserve	-18,997	0	100	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
72,300	Capital Injections	63,255	0	-100	0	0	0
0	Inc/Dec in Net Assets due to Admin Restructure	-207,396	0	100	0	0	0
72,300	Total Transactions Involving Owners Affecting Accumulated Funds	-144,141	0	100	0	0	0
Closing Equity							
197,600	Closing Accumulated Funds	0	0	-	0	0	0
20,354	Closing Asset Revaluation Reserve	0	0	-	0	0	0
217,954	Balance at the End of the Reporting Period	0	0	-	0	0	0

Treasury Directorate
Statement of Cash Flows on Behalf of the Territory

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
17,782	Cash from Government for EBT	7,857	0	-100	0	0	0
1,112,011	Taxes, Fees and Fines	489,390	0	-100	0	0	0
1,398,553	Grants Received from the Commonwealth	587,794	0	-100	0	0	0
81,887	Other Receipts	58,140	0	-100	0	0	0
171,852	Dividends	18,736	0	-100	0	0	0
2,782,085	Operating Receipts	1,161,917	0	-100	0	0	0
Payments							
11,058	Related to Supplies and Services	7,626	0	-100	0	0	0
17,547	Grants and Purchased Services	7,445	0	-100	0	0	0
895	Other	528	0	-100	0	0	0
2,756,815	Territory Receipts to Government	1,204,350	0	-100	0	0	0
2,786,315	Operating Payments	1,219,949	0	-100	0	0	0
-4,230	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-58,032	0	100	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
4,230	Proceeds from Sale of Property, Plant and Equipment	7,012	0	-100	0	0	0
4,230	Investing Receipts	7,012	0	-100	0	0	0
Payments							
72,300	Purchase of Property, Plant and Equipment and Capital Works	63,503	0	-100	0	0	0
72,300	Investing Payments	63,503	0	-100	0	0	0
-68,070	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-56,491	0	100	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
72,300	Capital Injections from Government	63,255	0	-100	0	0	0
72,300	Financing Receipts	63,255	0	-100	0	0	0
Payments							
0	Payment of Transferred Cash Balances	14,404	0	-100	0	0	0
0	Financing Payments	14,404	0	-100	0	0	0
72,300	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	48,851	0	-100	0	0	0
0	NET INCREASE / (DECREASE) IN CASH HELD	-65,672	0	100	0	0	0
56,541	CASH AT THE BEGINNING OF REPORTING PERIOD	65,672	0	-100	0	0	0
56,541	CASH AT THE END OF REPORTING PERIOD	0	0	-	0	0	0

Notes to the Budget Statements

Treasury's Territorial financial statements include grants received from the Commonwealth under the framework for Federal Financial Relations.

Treasury's Territorial financial statements also include taxes, fees and fines collected on behalf of the Territory.

Variances in the Statements are mainly associated with the Administrative Arrangements of 9 November 2012 (the AAs). As a result, Treasury ceased operating as a separate directorate following the AAs, and its functions were transferred to CMTD and CWD, effective from 10 November 2012.

APPENDIX F: DISCONTINUED AGENCIES - SHARED SERVICES CENTRE

Purpose

The Shared Services Centre (Shared Services) provides information and communication technology (ICT), procurement, publishing and records services, as well as tactical and transactional human resource and finance services to ACT Government agencies.

Shared Services consolidates these core administrative functions to achieve economies of scale, standardised and streamlined processes and an overall reduction in costs to the Territory. This enables agencies to better focus on their core business of providing services to the community.

Shared Services achieves its objectives by working in partnership with its clients to identify appropriate services, agree on service standards and agree on mechanisms for delivery that are efficient and cost effective.

Under the *Financial Management (Directorates) Guidelines 2013*, Shared Services is no longer required to be a separate reporting entity from 1 July 2013. As a result, the Shared Services functions will be reported as part of the Commerce and Works Directorate from 1 July 2013.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
912	Staffing (FTE) ¹	987	943	n/a ²

Notes:

1. The decrease in permanent staff in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of the Injury Management and Safety team to the Chief Minister and Treasury Directorate as a result of the *Administrative Arrangements 2012 (No 2)*.
2. The functions of Shared Services will be transferred to the Commerce and Works Directorate from 1 July 2013.

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1				
Shared Services ICT	135,810	n/a	5,481	n/a
Output 1.1: Shared Services ICT²	135,810	n/a	5,481	n/a

Notes:

1. Total cost includes depreciation and amortisation of \$17.251 million in 2012-13.
2. This output has been transferred to the Commerce and Works Directorate and is reported as Output Class 2.1 Shared Services ICT.

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 2				
Shared Services Procurement	21,333	n/a	1,653	n/a
Output 2.1: Shared Services Procurement²	21,333	n/a	1,653	n/a

Notes:

1. Total cost includes depreciation and amortisation of \$0.724 million in 2012-13.
2. This output has been transferred to the Commerce and Works Directorate and is reported as Output Class 3.1 Shared Services Procurement.

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 3				
Shared Services Human Resources	25,868	n/a	2,193	n/a
Output 3.1: Shared Services Human Resources²	25,868	n/a	2,193	n/a

Notes:

1. Total cost includes depreciation and amortisation of \$0.778 million in 2012-13.
2. This output has been transferred to the Commerce and Works Directorate and is reported as Output Class 4.1 Shared Services Human Resources.

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 4				
Shared Services Finance	14,998	n/a	538	n/a
Output 4.1: Shared Service Finance²	14,998	n/a	538	n/a

Notes:

1. Total cost includes depreciation and amortisation of \$0.273 million in 2012-13.
2. This output has been transferred to the Commerce and Works Directorate and is reported as Output Class 5.1 Shared Services Finance.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Shared Services ICT			
Output 1.1: Shared Services ICT¹			
a. Costs compared to peer organisations' costs, as benchmarked by an independent organisation	Within 5%	Within 5%	n/a
b. Email availability across government during core business hours ²	99%	99%	n/a
c. Service requests made via the Service Desk are resolved within Service Level Agreements timeframes ³	90%	90%	n/a
d. Average time taken for telephone service requests to be answered by a Service Desk officer	20 seconds	20 seconds	n/a
f. Number of successful attacks on internally hosted ACT Government web sites	0	0	n/a
Notes:			
1. These indicators have been transferred to the Commerce and Works Directorate and are reported as Output Class 2.1 Shared Services ICT.			
2. Established by determining up-time of each core component of the network across core business hours (Monday to Friday 8am to 6pm).			
3. Established by determining how quickly requests made to ICT Service Desk are resolved in comparison to agreed Service Level Agreement timeframes.			
	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 2: Shared Services Procurement			
Output 2.1: Shared Services Procurement¹			
a. Proportion of Government funded annual capital works program supported with project procurement services ²	90%	90%	n/a
b. Proportion of tenders available to potential tenderers in electronic format	>50%	>50%	n/a
Notes:			
1. These indicators have been transferred to the Commerce and Works Directorate and are reported as Output Class 3.1 Shared Services Procurement.			
2. This excludes capital works associated with land development, housing, capital upgrades, capital ICT works, capital grants and Property, Plant and Equipment due to the nature of these specific capital works activities. Whilst individual projects may be completed during the year, the total proportion is measured annually.			

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 3: Shared Services Human Resources			
Output 3.1: Shared Services Human Resources¹			
a. Service requests made via the Integrated Customer Service system resolved within 5 working days	90%	97%	n/a
b. Data for Annual Reports and the Workforce Profile are supplied to the Chief Minister and Treasury Directorate in accordance with the agreed timeframe	100%	100%	n/a
c. Performance Standards in Recruitment Services for permanent and temporary vacancies service specifications achieved ²	95%	98%	n/a

Note:

1. These indicators have been transferred to the Commerce and Works Directorate and are reported as Output Class 4.1 Shared Services Human Resources.
2. Represents the overall average of performance standards in recruitment service specifications being achieved.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 4: Shared Services Finance			
Output 4.1: Shared Services Finance¹			
a. Business Activity Statements completed in accordance with ATO deadline	95%	95%	n/a
b. Fringe Benefits Tax Return submitted to the ATO in accordance with ATO deadline	95%	95%	n/a
c. Monthly financial information available for use by agencies by 6 th working day of the month	95%	95%	n/a
d. Annual financial statements completed and sent to agencies by 9 th working day of July	95%	95%	n/a
e. Average time (i.e. working days) taken to enter accounts payable invoices into Oracle following receipt at Shared Services Finance from agencies	2	2	n/a

Note:

1. These indicators have been transferred to the Commerce and Works Directorate and are reported as Output Class 5.1 Shared Services Finance.

Changes to Appropriation

Changes to Appropriation — Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Government Payment for Outputs					
2012-13 Budget	12,173	13,599	13,371	12,259	12,259
FMA Section 16B Rollovers from 2011-12					
Data Centre Infrastructure	109	-	-	-	-
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	213
Transfer — Injury Management and Safety Unit to CMTD	(634)	(814)	-	-	-
Revised Funding Profile — Data Storage Infrastructure	(704)	704	-	-	-
Revised Funding Profile — Upgrade / Replacement of ACT Government HRIMS (Feasibility)	(579)	579	-	-	-
Revised Funding Profile — Service Monitoring and Reporting	(500)	500	-	-	-
Transfer — Functions of Shared Services to CWD	-	(14,568)	(13,371)	(12,259)	(12,472)
2013-14 Budget	9,865	0	0	0	0

Changes to Appropriation — Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Capital Injections					
2012-13 Budget	8,616	5,670	2,000	1,000	1,000
2013-14 Budget Technical Adjustments					
Revised Funding Profile — Whole of Government Identity and Access Management	(400)	400	-	-	-
Revised Funding Profile — Extension of Mobile Device Capabilities	(303)	303	-	-	-
Revised Funding Profile — Data Storage Infrastructure	(296)	296	-	-	-
Revised Funding Profile — Data Centre Infrastructure	(270)	270	-	-	-
Transfer — Functions of Shared Services to CWD	-	(6,939)	(2,000)	(1,000)	(1,000)
2013-14 Budget	7,347	0	0	0	0

Shared Services Centre Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
12,173	Government Payment for Outputs	9,865	0	-100	0	0	0
211	User Charges — Non ACT Government	211	0	-100	0	0	0
174,430	User Charges — ACT Government	178,162	0	-100	0	0	0
0	Interest	282	0	-100	0	0	0
1,557	Other Revenue	1,943	0	-100	0	0	0
339	Resources Received Free of Charge	339	0	-100	0	0	0
188,710	Total Revenue	190,802	0	-100	0	0	0
188,710	Total Income	190,802	0	-100	0	0	0
Expenses							
85,950	Employee Expenses	79,951	0	-100	0	0	0
12,963	Superannuation Expenses	12,301	0	-100	0	0	0
78,468	Supplies and Services	86,266	0	-100	0	0	0
19,051	Depreciation and Amortisation	19,026	0	-100	0	0	0
0	Borrowing Costs	44	0	-100	0	0	0
0	Other Expenses	421	0	-100	0	0	0
196,432	Total Ordinary Expenses	198,009	0	-100	0	0	0
-7,722	Operating Result	-7,207	0	100	0	0	0
Other Comprehensive Income							
<i>Items that will not be reclassified subsequently to profit or loss</i>							
0	Net Effect of Correction of an Error	-1	0	100	0	0	0
0	Inc/Dec in Asset Revaluation Reserve Surpluses	1	0	-100	0	0	0
0	Total Other Comprehensive Income	0	0	-	0	0	0
-7,722	Total Comprehensive Income	-7,207	0	100	0	0	0

Shared Services Centre Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
25,836	Cash and Cash Equivalents	26,991	0	-100	0	0	0
55,017	Receivables	43,144	0	-100	0	0	0
61	Assets Held for Sale	21	0	-100	0	0	0
2,110	Other Current Assets	4,623	0	-100	0	0	0
83,024	Total Current Assets	74,779	0	-100	0	0	0
Non Current Assets							
62,798	Property, Plant and Equipment	55,475	0	-100	0	0	0
4,743	Intangibles	3,685	0	-100	0	0	0
1,238	Capital Works in Progress	2,305	0	-100	0	0	0
84	Other Non Current Assets	177	0	-100	0	0	0
68,863	Total Non Current Assets	61,642	0	-100	0	0	0
151,887	TOTAL ASSETS	136,421	0	-100	0	0	0
Current Liabilities							
42,133	Payables	26,696	0	-100	0	0	0
441	Finance Leases	426	0	-100	0	0	0
28,523	Employee Benefits	28,006	0	-100	0	0	0
59	Other Provisions	0	0	-	0	0	0
12,815	Other Liabilities	9,172	0	-100	0	0	0
83,971	Total Current Liabilities	64,300	0	-100	0	0	0
Non Current Liabilities							
316	Finance Leases	338	0	-100	0	0	0
2,307	Employee Benefits	2,205	0	-100	0	0	0
21	Other Non Current Provisions	64	0	-100	0	0	0
2,644	Total Non Current Liabilities	2,607	0	-100	0	0	0
86,615	TOTAL LIABILITIES	66,907	0	-100	0	0	0
65,272	NET ASSETS	69,514	0	-100	0	0	0
REPRESENTED BY FUNDS EMPLOYED							
54,979	Accumulated Funds	59,221	0	-100	0	0	0
10,293	Reserves	10,293	0	-100	0	0	0
65,272	TOTAL FUNDS EMPLOYED	69,514	0	-100	0	0	0

Shared Services Centre Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
58,262	Opening Accumulated Funds	62,755	0	-100	0	0	0
10,293	Opening Asset Revaluation Reserve	10,292	0	-100	0	0	0
68,555	Balance at the Start of the Reporting Period	73,047	0	-100	0	0	0
Comprehensive Income							
0	Net Effect of Correction of an Error	-1	0	100	0	0	0
-7,722	Operating Result for the Period	-7,207	0	100	0	0	0
0	Inc/Dec in Asset Revaluation Reserve Surpluses	1	0	-100	0	0	0
-7,722	Total Comprehensive Income	-7,207	0	100	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
8,616	Capital Injections	7,347	0	-100	0	0	0
-4,177	Capital Distributions to Government	-4,177	0	100	0	0	0
0	Inc/Dec in Net Assets due to Admin Restructure	504	0	-100	0	0	0
4,439	Total Transactions Involving Owners Affecting Accumulated Funds	3,674	0	-100	0	0	0
Closing Equity							
54,979	Closing Accumulated Funds	59,221	0	-100	0	0	0
10,293	Closing Asset Revaluation Reserve	10,293	0	-100	0	0	0
65,272	Balance at the End of the Reporting Period	69,514	0	-100	0	0	0

Shared Services Centre Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
12,173	Cash from Government for Outputs	9,865	0	-100	0	0	0
175,513	User Charges	179,245	0	-100	0	0	0
0	Interest Received	282	0	-100	0	0	0
674,344	Other Receipts	724,040	0	-100	0	0	0
862,030	Operating Receipts	913,432	0	-100	0	0	0
Payments							
84,802	Related to Employees	79,053	0	-100	0	0	0
12,963	Related to Superannuation	12,301	0	-100	0	0	0
78,628	Related to Supplies and Services	86,847	0	-100	0	0	0
0	Borrowing Costs	44	0	-100	0	0	0
672,870	Other	673,982	0	-100	0	0	0
849,263	Operating Payments	852,227	0	-100	0	0	0
12,767	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	61,205	0	-100	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
81	Proceeds from Sale of Property, Plant and Equipment	467	0	-100	0	0	0
81	Investing Receipts	467	0	-100	0	0	0
Payments							
27,859	Purchase of Property, Plant and Equipment and Capital Works	26,590	0	-100	0	0	0
27,859	Investing Payments	26,590	0	-100	0	0	0
-27,778	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-26,123	0	100	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
8,616	Capital Injections from Government	7,347	0	-100	0	0	0
8,616	Financing Receipts	7,347	0	-100	0	0	0
Payments							
4,177	Distributions to Government	4,177	0	-100	0	0	0
110	Repayment of Finance Leases	110	0	-100	0	0	0
0	Payment of Transferred Cash Balances	0	26,991	#	0	0	0
4,287	Financing Payments	4,287	26,991	530	0	0	0
4,329	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	3,060	-26,991	-982	0	0	0
-10,682	NET INCREASE / (DECREASE) IN CASH HELD	38,142	-26,991	-171	0	0	0
36,518	CASH AT THE BEGINNING OF REPORTING PERIOD	-11,151	26,991	342	0	0	0
25,836	CASH AT THE END OF REPORTING PERIOD	26,991	0	-100	0	0	0

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs: the decrease of \$2.308 million in the 2012-13 estimated outcome from the original budget is mainly due to the rollover of funding from 2012-13 to 2013-14 (\$1.783 million) primarily for the Data Storage Infrastructure initiative, the Upgrade/Replacement of ACT Government HRIMS feasibility study and the Service Monitoring and Reporting initiative; and the transfer of funds associated with the Injury Management and Safety team (\$0.634 million) to the Chief Minister and Treasury Directorate as part of the administrative arrangement changes; partially offset by the rollover of funding for the Data Centre Infrastructure initiative from 2011-12 to 2012-13 (\$0.109 million).
- user charges – ACT Government: the increase of \$3.732 million in the 2012-13 estimated outcome from the original budget is mainly due to an increase in ICT project management revenue due to higher than expected expenditure by agencies (\$5.7 million), partially offset by the transfer of user charges associated with the Injury Management and Safety team (\$1.968 million) to the Chief Minister and Treasury Directorate.
- employee and superannuation expenses: the decrease of \$6.661 million in the 2012-13 estimated outcome from the original budget is mainly due to lower permanent staff levels for Shared Services ICT (\$4.2 million) and the Injury Management and Safety team (\$2.211 million) transferring to the Chief Minister and Treasury Directorate.
- supplies and services: the increase of \$7.798 million in the 2012-13 estimated outcome from the original budget is mainly due to increased contractor costs associated with ICT positions and increased ICT project activity.

Balance Sheet

- cash and cash equivalents: the increase of \$1.155 million in the 2012-13 estimated outcome from the original budget is mainly due to higher revenue associated with ICT and capital works projects.
- receivables: the decrease of \$11.873 million in the 2012-13 estimated outcome from the original budget is mainly due to the timing associated with billing and receiving payments for capital works.
- other current assets: the increase of \$2.513 million in the 2012-13 estimated outcome from the original budget is mainly due to the timing of payments relating to Oracle, Microsoft and other software licenses.
- property, plant and equipment: the decrease of \$7.323 million in the 2012-13 estimated outcome from the original budget is mainly due to the full year depreciation impact of increased infrastructure asset and leasehold improvement values from the 2010-11 revaluation, the timing of asset purchases in 2012-13 and the rollover of the Data Centre Infrastructure initiative.

- intangibles: the decrease of \$1.058 million in the 2012-13 estimated outcome from the original budget is due to the rollover of the Extension of Mobile Device Capabilities and the Whole of Government Identity and Access Management initiatives.
- capital works in progress: the increase of \$1.067 million in the 2012-13 estimated outcome from the original budget is due to the timing of asset purchases in completing 2011-12 capital works projects and the rollover of the Extension of Mobile Device Capabilities and the Data Centre Infrastructure initiatives into 2012-13.
- payables: the decrease of \$15.437 million in 2012-13 estimated outcome from the original budget is due to the timing associated with receiving and paying major supplier invoices for ICT and capital works projects.
- current and non current employee benefits: the decrease of \$0.619 million in 2012-13 estimated outcome from the original budget is mainly due to revised wage parameters and the impact of the discount rate on the long service leave liability.
- other liabilities: the decrease of \$3.643 million in 2012-13 estimated outcome from the original budget is mainly due to bringing to account interest earned on Salary Packaging bank accounts and surplus salary packaging fees from previous years.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

- capital injection from government: the decrease of \$1.269 million in the 2012-13 estimated outcome from the original budget represents the rollover of funds for the Whole of Government Identity and Access Management (\$0.4 million), the Extension of Mobile Device Capabilities (\$0.303 million), the Data Storage Infrastructure (\$0.296 million) and Data Centre Infrastructure (\$0.270 million) initiatives.

Shared Services ICT Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
6,576	Government Payment for Outputs	5,481	0	-100	0	0	0
70	User Charges — Non ACT Government	70	0	-100	0	0	0
114,916	User Charges — ACT Government	120,616	0	-100	0	0	0
81	Other Revenue	461	0	-100	0	0	0
39	Resources Received Free of Charge	39	0	-100	0	0	0
121,682	Total Revenue	126,667	0	-100	0	0	0
121,682	Total Income	126,667	0	-100	0	0	0
Expenses							
43,471	Employee Expenses	39,552	0	-100	0	0	0
6,575	Superannuation Expenses	6,175	0	-100	0	0	0
63,599	Supplies and Services	72,404	0	-100	0	0	0
17,276	Depreciation and Amortisation	17,251	0	-100	0	0	0
0	Borrowing Costs	25	0	-100	0	0	0
0	Other Expenses	403	0	-100	0	0	0
130,921	Total Ordinary Expenses	135,810	0	-100	0	0	0
-9,239	Operating Result	-9,143	0	100	0	0	0

Shared Services Procurement Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
1,653	Government Payment for Outputs	1,653	0	-100	0	0	0
96	User Charges — Non ACT Government	96	0	-100	0	0	0
20,497	User Charges — ACT Government	20,497	0	-100	0	0	0
58	Other Revenue	64	0	-100	0	0	0
300	Resources Received Free of Charge	300	0	-100	0	0	0
22,604	Total Revenue	22,610	0	-100	0	0	0
22,604	Total Income	22,610	0	-100	0	0	0
Expenses							
13,903	Employee Expenses	13,863	0	-100	0	0	0
2,040	Superannuation Expenses	2,040	0	-100	0	0	0
4,701	Supplies and Services	4,701	0	-100	0	0	0
724	Depreciation and Amortisation	724	0	-100	0	0	0
0	Borrowing Costs	5	0	-100	0	0	0
21,368	Total Ordinary Expenses	21,333	0	-100	0	0	0
1,236	Operating Result	1,277	0	-100	0	0	0

Shared Services Human Resources Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
3,406	Government Payment for Outputs	2,193	0	-100	0	0	0
25,210	User Charges — ACT Government	23,242	0	-100	0	0	0
0	Interest	282	0	-100	0	0	0
1,418	Other Revenue	1,418	0	-100	0	0	0
30,034	Total Revenue	27,135	0	-100	0	0	0
30,034	Total Income	27,135	0	-100	0	0	0
Expenses							
18,526	Employee Expenses	16,526	0	-100	0	0	0
2,797	Superannuation Expenses	2,535	0	-100	0	0	0
7,004	Supplies and Services	5,997	0	-100	0	0	0
778	Depreciation and Amortisation	778	0	-100	0	0	0
0	Borrowing Costs	14	0	-100	0	0	0
0	Other Expenses	18	0	-100	0	0	0
29,105	Total Ordinary Expenses	25,868	0	-100	0	0	0
929	Operating Result	1,267	0	-100	0	0	0

Shared Services Finance Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
538	Government Payment for Outputs	538	0	-100	0	0	0
45	User Charges — Non ACT Government	45	0	-100	0	0	0
13,807	User Charges — ACT Government	13,807	0	-100	0	0	0
14,390	Total Revenue	14,390	0	-100	0	0	0
14,390	Total Income	14,390	0	-100	0	0	0
Expenses							
10,050	Employee Expenses	10,010	0	-100	0	0	0
1,551	Superannuation Expenses	1,551	0	-100	0	0	0
3,164	Supplies and Services	3,164	0	-100	0	0	0
273	Depreciation and Amortisation	273	0	-100	0	0	0
15,038	Total Ordinary Expenses	14,998	0	-100	0	0	0
-648	Operating Result	-608	0	100	0	0	0

Notes to the Output Class Statements

Significant variations are as follows:

Shared Services ICT Total Expenses

- the increase of \$4.889 million in the 2012-13 estimated outcome from the original budget is mainly due to higher ICT project activity and higher than forecast contractor expenditure, partially offset by lower than forecast permanent staffing levels.

Shared Services Human Resources Total Expenses

- the decrease of \$3.237 million in the 2012-13 estimated outcome from the original budget is mainly due to the Injury Management and Safety team (\$2.639 million) transferring to the Chief Minister and Treasury Directorate and the rollover of the Upgrade/Replacement of ACT Government HRIMS (\$0.579 million) feasibility study.

APPENDIX G: GLOSSARY & ABBREVIATIONS

Accountability Indicators

A measure of an agency's effectiveness and efficiency in delivering its outputs. These indicators are subject to audit and may be measures of outcomes, outputs or inputs.

Accounting Policy

Specific accounting principles and practices applied in preparing and presenting financial statements.

Accrual Accounting

The recognition of income, expenses, assets, liabilities and equity when an economic transaction occurs giving rise to a movement of resources, irrespective of the timing of any related movement in cash.

Accrued Expenses

Expenses incurred during the accounting period that are yet to be paid at the end of the reporting period. The expenses are expected to be paid in the next accounting period.

Accrued Income

Income earned during the accounting period, but not yet received by the end of the reporting period. The income is expected to be received in a future accounting period.

Accumulated Amortisation

This is the total accumulation of amortisation expenses at a given point in time, charged for intangible assets (refer to Amortisation).

Accumulated Depreciation

This is the total accumulation of depreciation expenses at a given point in time, charged for a particular depreciable asset or class of assets (refer to Depreciation).

Accumulated Funds

Represents the capital the Government has injected into an agency, less any capital distributions to Government, plus the surpluses and deficits accumulated in an agency as a result of operations. For directorates, capital injections and distributions may occur as a result of a change in administrative arrangements.

Agency

This term is defined as an ACT Government directorate, a Territory authority or a Territory-owned Corporation.

Amortisation

The systematic allocation of the cost of an intangible asset over its useful life. The term amortisation is often used interchangeably with the term depreciation. However, depreciation is used in relation to non current assets that have physical substance (for example property, plant and equipment), while amortisation is used in relation to intangible non current assets.

Appropriation

The maximum amount of public money authorised by the ACT Legislative Assembly under a legislative authority for transfer from the Territory Banking Account to an agency.

Assets

Future economic benefits, or service potential, controlled by an agency as a result of past transactions or other events.

Asset Classes

A grouping of assets of a similar nature and use in the operation of an agency.

Australian Accounting Standards (The Standards)

The accounting and reporting framework issued and maintained by the Australian Accounting Standards Board (AASB). The Standards prescribe the acceptable methods of measuring and recording accounting transactions and the required level of disclosure of those transactions in financial statements.

Australian Business Number (ABN)

A unique identifier for all business dealings with the Australian Taxation Office and for future dealings with other government agencies.

Budget Papers

These accompany an Appropriation Bill and contain detailed information on the Budget, as well as explanatory material on the context of the Budget.

Capital

The accumulated wealth that an agency is responsible for, resulting from Government contributions as owner and the retained earnings in the agency.

Capital Expenditure

Funds expended in the course of adding to the future economic benefits provided by an asset as a result of a physical addition, improvement or extension of the useful life of the asset. Capital expenditure also includes the purchase or development of new assets.

Capital Grants

Transactions in which the ownership of an asset (other than cash and inventories) is transferred from one institutional unit to another. Cash is transferred to enable the recipient to acquire another asset or in which the funds realised by the disposal of another asset are transferred, for which no economic benefits of equal value are receivable or payable in return.

Capital Injections

The means by which the Government injects funds into an agency for purposes such as the purchase or development of assets, the payment of debt, or to increase an agency's working capital. On occasion capital injections may be repayable, in which case the terms of these loans are outlined in the budget papers.

Capital Upgrades

Activities and minor works intended to extend the effective useful life of an existing asset, or improve an asset's service potential. They may also include works for ongoing programs vital to an agency's service delivery objectives.

Capital upgrades do not include ongoing repairs and maintenance which do not extend the useful life of an asset and are funded through an agency's recurrent appropriation.

Capital Works Capital

Capital works are defined as:

- the creation of a new Territory asset, including new construction projects, and additions to assets;
- alterations to buildings and other assets;
- demolition work;
- furniture and fittings, equipment or plant which are provided as an integral component in the construction and upgrade of buildings or works;
- work which significantly increases the service delivery capability of an asset, for example the major reconstruction of roads and bridges;
- design fees; and
- site testing and field investigations related to an approved capital works proposal or project.

Cash

Comprises cash on hand and demand deposits.

Cash Equivalents

Short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of change in value.

Cash Flows

Inflows and outflows of cash and cash equivalents.

Cash Surplus / Deficit

The net cash received from operating activities less net sales and purchases of non-financial assets. A cash surplus indicates there was sufficient cash generated from operations to more than cover the net outlay of the capital works program. This measure is located at the bottom of the consolidated harmonised Cash Flow Statement.

Commitment

A firm intention (usually represented by a contractual obligation) at the end of the reporting period which will give rise to a future payment or sacrifice of service potential or benefits.

Commonwealth Grants

Includes general revenue in the form of Goods and Services Tax (GST) grants from the Commonwealth Government for the purpose of contributing to the financing of the current operations of the recipient. This is in addition to monies received for specific purposes, where the Commonwealth Government wishes to have some involvement in the direction of the expenditure. These take the form of either Specific Purpose Payments or National Partnership Payments. Grants are also received for on-passing to third parties (for example to non government schools), where the Territory has no discretion in their allocation.

Commonwealth Grants Commission (CGC)

Established by the Commonwealth Government in 1933, the CGC is a statutory authority whose main function is to recommend GST relativities to the Commonwealth Government concerning the distribution of the GST pool among the States and Territories in accordance with the principles of Horizontal Fiscal Equalisation (HFE).

Consumer Price Index (CPI)

The CPI measures the changes in the price of a fixed basket of goods and services, acquired by household consumers who are resident in the eight State/Territory capital cities.

Controlled Items

They are items over which the directorate or agency has discretion, responsibility and authority. An item is considered to be a controlled item if the directorate or agency has:

- capacity to benefit from the use of the asset or funds in the pursuit of its objectives and to deny or regulate the access of others to those assets or funds; or
- discretion and responsibility for how the funds are spent; or
- expended funds, incurred a liability, or received free services, related to the operations under its control.

Council for the Australian Federation (CAF)

Established by State Premiers and Chief Ministers in October 2006 to support and enhance collaborative federalism by providing an intergovernmental forum for State and Territory leaders to work together on issues of importance.

Council of Australian Governments (COAG)

The peak intergovernmental forum in Australia comprising the Prime Minister, State Premiers, Territory Chief Ministers and the President of the Australian Local Government Association (ALGA). Its role includes initiating, developing, endorsing and monitoring the implementation of policy reforms of national significance which require cooperative action by Australian Governments.

Current Assets

An asset is classified as current when it satisfies any of the following criteria:

- it is expected to be realised or is intended for sale or consumption in the agency's normal operating cycle; or
- it is held primarily for the purpose of being traded; or
- it is expected to be realised within twelve months after the reporting date; or
- it is cash or a cash equivalent.

Current Grant Expenses

Payments of a current nature to individuals or organisations for general assistance or a particular purpose that, by virtue of their payment, contribute to the achievement of the program's objectives.

Current Liabilities

A liability is classified as current when it satisfies any of the following criteria:

- it is expected to be settled in the agency's normal operation cycle; or
- it is held primarily for the purpose of being traded; or
- it is due to be settled within twelve months after the reporting date; or
- the agency does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Debt

A legal obligation to make payments of principal and (in some cases) interest according to a predetermined schedule. Debt includes obligations arising from loans (including advances from the Commonwealth Government), bonds, notes and other securities on issue, the capitalised value of outstanding lease commitments under finance lease arrangements, supplier/buyer credits, bank overdrafts, and deferred contract payments.

Debt Servicing

Payments of interest and repayments of principal associated with borrowings and Commonwealth Government advances.

Depreciation Expense

The systematic allocation of the cost of a non current asset that has a physical substance less its residual value over the remainder of its useful life.

Directorate (previously Department)

The term used to define the functional units of the ACT Public Service.

Dividend

A portion of a corporation's after tax earnings paid to shareholders.

Employee

An employee is a natural person who receives benefits in exchange for services provided to an employer.

Employee Benefits

Benefits that employees accumulate as a result of providing their services to an employer up to the reporting date. These may include, but are not limited to, annual leave, long service leave, superannuation benefits and other post employment benefits.

Expenses

Expenses are decreases in economic benefits during the accounting period in the form of outflows or depletions of assets or incurred liabilities that result in decreases in equity, other than those relating to distributions to equity participants.

The whole of government harmonised Operating Statement expenses include all mutually agreed transactions that decrease net worth, in accordance with Government Finance Statistics (GFS) principles.

Finance Lease

A finance lease transfers from the lessor to the lessee substantially all the risks and rewards incidental to the ownership of an asset. Title may or may not eventually be transferred.

Financial Assets

Assets that derive value because of a contractual claim.

First Home Owner Boost Scheme (FHOB)

The FHOB supplements the First Home Owner Grant Scheme (FHOG). The FHOB was funded by the Commonwealth Government and applied to contracts entered into on or before 31 December 2009. The FHOB does not apply to contracts made after 31 December 2009.

First Home Owner Grant Scheme (FHOG)

States and Territories are required to fund a FHOG to offset the impact of the Goods and Services Tax (GST) on the price of new homes.

Full-Time Equivalent (FTE)

A measure of the total level of staff resources used. The FTE of a full-time staff member is equal to 1.0. The calculation of an FTE for part-time staff is based on the proportion of time worked compared to that worked by full-time staff performing similar duties. Contractors are excluded.

Gains (agency reporting only)

Represent items other than revenue that meet the definition of income and may, or may not, arise in the course of the ordinary activities of an agency. Gains may arise, for example, on the disposal of non-current assets.

Generally Accepted Accounting Principles (GAAP)

A widely accepted set of uniform standards, rules, conventions and procedures for reporting financial information established by the AASB.

Government Business Enterprise (GBE)

Organisational units within the public sector that produce goods and services which are, or could be, sold or tendered in the market place without compromising government's economic and social objectives.

General Government Sector (GGS)

This is an Australian Bureau of Statistics (ABS) categorisation of certain public sector agencies. It covers agencies mainly engaged in the production of goods and services outside the normal market mechanism, for consumption by government itself and the general public. The agencies' costs of production are mainly financed from public revenues and they provide goods and services to the general public, or sections of the general public, free of charge or at nominal charges well below the cost of production.

General Revenue Assistance (GRA)

Covers a broad range of payments including GST payments which are provided to the States and Territories by the Commonwealth without conditions to be spent according to their own budget priorities.

Goods and Services Tax (GST)

The GST is an indirect, broad-based consumption tax.

GST Revenue

GST revenue collected by the Commonwealth Government is transferred to the States and Territories as untied financial assistance in accordance with the principle of Horizontal Fiscal Equalisation.

Government Finance Statistics (GFS)

The framework used by the ABS for presentation of data on government outlays, revenue and financing transactions through either the General Government sector or the public component of the business sector (the Public Trading Enterprise sector) in accordance with an internationally accepted set of concepts and definitions.

Government Payment for Outputs (GPO)

The appropriated revenue that agencies use to produce outputs. The Legislative Assembly approves the appropriation as part of the annual budget.

Grants (non ACT Government)

These include payments to individuals or organisations for general assistance or for a particular purpose that contribute to the achievement of the program's objectives. Grants may be for capital and the grant name or category reflects the use of the grant. Grants are usually made subject to terms and conditions contained in legislation or contracts, or stipulated in correspondence. An individual or organisation may apply for a grant based on eligibility criteria being met. Capital grants do not reflect an investment by the Government and are not included as Territory assets.

Gross State Product

The total value of production within a State or Territory which is the State/Territory equivalent of Gross Domestic Product.

Harmonised Financial Statements

These are consolidated financial statements prepared in accordance with the 'AASB 1049, *Whole of Government and General Government Sector Financial Reporting*', standard to meet the requirements of the GFS, the AASB and the Uniform Presentation Framework.

Horizontal Fiscal Equalisation (HFE)

A concept used to distribute GST Revenue amongst the State and Territory governments such that each would have the fiscal capacity to provide services and the associated infrastructure at the same standard, if each made the same effort to raise revenue from its own sources and operated at the same level of efficiency.

Income (agency reporting only)

Income arises from increases in economic benefits during the accounting period in the form of inflows or enhancements of assets, or decreases of liabilities that result in increases in equity, other than those relating to contributions from equity participants. Income encompasses both revenue and gains.

Industry Value Added

The value of output in a particular industry minus the intermediate inputs used in the production of that output.

Intergovernmental Agreement on Federal Financial Relations (IGA-FFR)

The current Intergovernmental Agreement on Federal Financial Relations was signed by COAG in December 2008. The IGA-FFR replaced the 1999 IGA on the Reform of Commonwealth-State Financial Relations.

Federal legislation providing appropriation in respect of the fiscal grants, outlined in Schedule D of the IGA, was signed by the Commonwealth Government in the form of the *Federal Financial Relations Act 2009* on 1 April 2009.

Inventories

Includes assets (but does not include depreciable assets):

- held for sale or consumption in the ordinary course of service delivery; or
- in the process of production for such sale or consumption; or
- to be used up in the production of goods, other property or services for sale or consumption including consumable stores and supplies.

Investments

Assets held by an agency primarily for the accumulation of wealth through receipt of distributions (such as interest, royalties, dividends and rentals) or for capital appreciation.

Input Tax Credit

Organisations that are registered for GST are entitled to claim as a credit, from the Australian Taxation Office, any GST paid on purchases they made for a creditable acquisition.

Liabilities

Liabilities represent a present obligation of an agency arising from past events, the settlement of which is expected to result in an outflow from the agency of resources embodying economic benefits. Liabilities are a broader concept than debt. They also include obligations which do not have a predetermined repayment schedule, and those which do not require payments of interest, such as unfunded liabilities of superannuation funds, liabilities in respect of other employee benefits (long service and annual leave) and trade creditors.

Loan Council

Established under the *Financial Agreement Act 1927*, the Australian Loan Council has the objective of managing the call on national savings by the Australian public sector as a whole. The Loan Council consists of a Commonwealth Government representative as chairman and a representative of each of the States and Territories.

Loan Council Allocation (LCA)

A measure of the call on national savings by a jurisdiction. The Australian Loan Council allocates, by mutual agreement, an annual target for total net financing by each jurisdiction. The LCA is calculated on the basis of a government's cash position, and resulting call on financial markets in any given year, required to meet its budget obligations.

Local Health Network (LHN)

The ACT LHN consists of a networked system that will hold service contracts with the ACT Health Directorate. The ACT LHN will be comprised of the Canberra Hospital, Calvary Public Hospital, Clare Holland House (CHH) and the Queen Elizabeth II Family Centre (QEII). The ACT LHN has its own set of financial accounts and performance indicators, providing transparency and accountability of funding flows to the ACT LHN from the National Health Funding Pool.

Materiality

Materiality is the concept of establishing the importance of financial data in accordance with Australian Accounting Standard *AASB1031 Materiality*. In general, an item of information is material if its omission, non-disclosure or misstatement would cause the financial statements to mislead users when making evaluations or decisions. The size or nature of the item, or a combination of both, could be the determining factor.

Memorandum Items

The size of a jurisdiction's Loan Council Allocation is determined by adding the General Government sector cash deficit/surplus, the Public Trading Enterprise sector's net financing requirement and certain memorandum items.

These memorandum items are included because their nature is sufficiently similar to financing transactions in their economic impact to justify inclusion. These include:

- the net movement of operating leases with a net present value of payments greater than \$5 million;
- private sector involvement in public sector infrastructure;
- sales of assets on a recourse basis;
- the net cash surplus/deficit of universities in the jurisdiction controlled by the Government (for example the University of Canberra); and
- adjustments to exclude all superannuation payments to externally managed and controlled superannuation funds from outlays.

Mid-Year Economic and Fiscal Outlook (MYEFO)

The Commonwealth Government generally updates its Federal budget estimates in November/December in any given year.

National Agreements

National Agreements define the objectives, outcomes, outputs and performance indicators, and clarify the roles and responsibilities that will guide the Commonwealth and the States in the delivery of services across a particular sector.

There are currently six National Agreements covering key areas of healthcare, education, skills and workforce development, disability services, affordable housing and Indigenous reform. Each National Agreement, with the exception of the National Indigenous Reform Agreement, is associated with a National Specific Purpose Payment (National SPP) which is required to be spent in the relevant sector.

National Partnership Agreement (NPA)

A key element of the federal financial relations framework set out in the IGA-FFR is National Partnership agreements which define the mutually agreed objectives, outcomes, outputs and performance benchmarks or milestones related to the delivery of specific projects, improvements in service delivery or reform.

Implementation Plans (IPs) are subsidiary documents to some National Partnership agreements and outline what is to be achieved by a jurisdiction and when.

Project Agreements (PAs) are a type of National Partnership used to implement projects that are considered low-value and/or low risk. Project Agreements are simple, standalone, outputs-focussed documents that are generally bilateral although they may be multilateral in certain limited circumstances.

National Partnership Payment (NPP)

A Commonwealth payment to the States and Territories, in respect of a National Partnership Agreement, to support the delivery of specified projects, to facilitate reforms or to reward those jurisdictions that deliver on national reforms or achieve service delivery improvements.

National Specific Purpose Payment (SPP)

A Commonwealth financial contribution to support State and Territory delivery or services in a particular sector. Each National SPP is associated with a National Agreement.

National Tax Equivalent Regime (NTER)

An administrative arrangement between the Commonwealth Government, States and Territories which notionally applies relevant taxation laws to nominated State and Territory GBEs.

Net Debt

The sum of deposits held, advances received and borrowings minus the sum of cash and deposits, advances paid, investments, loans and placements. Net debt is a useful measure to judge the overall strength of the Government's fiscal position. A negative position indicates that General Government sector cash reserves and investments are greater than gross liabilities.

Net Financial Liabilities

Net financial liabilities takes into account unfunded superannuation liabilities and provides a broader measure of debt than net debt. Net financial liabilities are calculated as total liabilities less financial assets (such as cash reserves and investments). It takes into account all non-equity financial assets but excludes the value of equity held by the General Government sector in public corporations.

Net Financial Worth

The amount by which total financial assets exceed financial liabilities. It is a measure of net holdings of financial assets.

Net Increase / (Decrease) in Cash Held

The sum of the net cash flows from all operating, investing and financing activities.

Net Lending / Borrowing

The financing requirement of government, calculated as the net operating balance less the net acquisition of non-financial assets. It also equals transactions in financial assets less transactions in liabilities. A positive result reflects a net lending position and a negative result reflects a net borrowing position.

Net Operating Balance

This is calculated on the harmonised whole of government operating statement as revenue minus expenses. It is equivalent to the change in net worth arising from transactions.

Net Worth

Defined as total assets less total liabilities. It is an economic measure of wealth and reflects the contribution of jurisdictions to the wealth of Australia.

Nominal Superannuation Expense

Refers to the imputed interest accrued each quarter on unfunded superannuation liabilities. In an unfunded superannuation scheme, the increase in superannuation liability is taken as being equivalent to the liability that would be generated under a fully funded scheme as if the employer was paying into a separate superannuation fund. In this scenario, the Government is viewed as compulsorily 'borrowing' from employees the value of the increase in superannuation liability each period. In doing so, it sustains an additional cost for the use of these 'borrowed' funds which is an interest expense. The cost of these 'borrowed' funds is presented in operating statements as nominal interest.

Non-Financial Assets

Refers to all assets other than financial assets. Primarily includes property, plant and equipment, such as roads, schools, hospitals, land, inventories, other infrastructure and intangible assets.

Non-Financial Public Sector (NFPS)

Represents the consolidated transactions and assets and liabilities of the General Government and Public Non-Financial Corporation (PNFC) sectors. In compiling statistics for the NFPS transactions and debtor-creditor relationships between subsectors are eliminated to avoid double counting. This process is known as consolidation.

Operating Leases

Leasing arrangements in which all substantial risks and rewards incidental to ownership of a leased asset effectively remain with the lessor (the owner of the asset) rather than passing to the lessee (which would make it a finance lease).

Operating Result

Operating profit or loss for the period being reported.

Other Economic Flows

For the whole of government harmonised operating statement, other economic flows includes changes in the value of assets from revaluations, non-financial asset sales and non-mutual bad debts written off.

Output

Goods produced or services provided by, or on behalf of, an agency to the community. Outputs allow for the measurement of the cost of an agency to provide goods or services to the ACT community.

Output Class

A collection of a set of outputs within an agency.

Payments for Expenses on Behalf of the Territory (EBT)

Territorial (administered) revenues, which the Government appropriates to agencies for the payment of grants, subsidies and transfer payments (refer Territorial).

Performance Indicator

An accountability indicator or a strategic indicator.

Performance Measure

Quantifiable units of measurement used to determine and assess the delivery of outputs.

Prepayments

Payments made in one reporting period, in respect to goods or services that an agency expects to receive or consume in future periods.

Property, Plant and Equipment

Property, plant and equipment are assets that:

- are held by the agency for use in the production or supply of goods and services, for rental to others, or for administrative purposes;
- have been acquired, obtained or constructed with the intention of being used on a continuing basis; and
- are not intended for sale in the ordinary course of business or service delivery.

Provision

Liability for which the amount or timing of the future sacrifice of economic benefits that will be made is uncertain.

Public Non-Financial Corporation (PNFC) Sector

The PNFC sector is also known as the Public Trading Enterprise (PTE) sector. The PNFC sector comprises bodies mainly engaged in the production of goods and services (of a non-financial nature) for sale in the market place at prices that aim to recover most of the costs involved. In general PNFCs are legally distinguishable from the government which owns them.

Public Trading Enterprises (PTEs)

This is an ABS categorisation of certain public sector agencies. It comprises government controlled corporations and quasi-corporations mainly engaged in the production of market goods and/or non-financial services.

Receipts

Cash inflows for a period, irrespective of when the moneys are earned.

Relativity (GST)

A per capita weight assessed by the CGC for use by the Australian Treasury to calculate the share of the GST revenue a State or Territory requires to achieve HFE. The Australian average relativity is 1.0. By way of example, a jurisdiction assessed by the CGC as having a relativity of 2.0 would require twice as much GST revenue per capita than the Australian average to achieve HFE.

Reserves

Reserves are recognised for the increases on revaluation of non current assets or other intended uses of accumulated funds.

Retained Earnings (or Earnings)

Retained earnings are the accumulated operating results since the 1996-97 audited financial statements not transferred to reserves or to the Government.

Revenue

Revenue is an inflow of economic benefit which arises in the course of the ordinary activities of an agency. For the whole of government operating statement, revenue includes all mutually agreed transactions that increase net worth in accordance with GFS principles.

Service Purchasing

Refers to funding arrangements by which the Territory (as purchaser) contracts with a provider for delivery of specified services. These are identified as specific outputs which contribute toward the achievement of the Government's desired outcomes. Providers are required to report against agreed indicators in order to assist the Territory to meet its accountability obligations to the community.

State Final Demand

The aggregate obtained by summing government final consumption expenditure, household final consumption expenditure, private gross fixed capital formation and the gross fixed capital formation of public corporations and general government.

Standing Council for Federal Financial Relations (SCFFR)

The SCFFR was formally launched by the Prime Minister in January 2012, replacing the Ministerial Council for Federal Financial Relations under the new COAG system. It has responsibility for the general oversight of the operation of the IGA-FFR on behalf of COAG and is comprised of all State and Territory Treasurers, chaired by the Commonwealth Treasurer.

Strategic Indicators

Performance indicators aimed at measuring the Government's performance against longer-term strategic outcomes which impact upon the ACT community. An agency has some accountability for performance against these indicators, although it cannot be held fully responsible for achieving the specified targets, as there are external factors which will influence the result. Strategic indicators are not subject to audit.

Strategic Objectives

The effect or difference an agency aims to make in the ACT community in the short to medium term. Strategic objectives contribute to government priorities and goals and can be influenced by an agency in the medium term. The objectives are measureable and/or verifiable through strategic indicators.

Superannuation Provision Account (SPA)

A provisioning account established in 1991 to assist the Government in managing its unfunded superannuation liabilities for employees who are members of the Commonwealth Government's CSS and PSS schemes. Its operations are subject to the legislative requirements of the *Territory Superannuation Provision Protection Act 2000* which limits moneys standing to the credit of the account to be used for superannuation purposes only, not for the general purposes of government.

Supplies and Services

This category of expenses is one of a number identified according to their nature or type for disclosure in the operating statement. This category includes such types of expenses as travel, office requisites, postage, computer services, consultants and telecommunications services.

Tax-Equivalent Payments

Refers to payments that a GBE is required to make in order to ensure it has the same taxation obligations as private sector firms, usually for competitive neutrality reasons. For example, although GBEs are ordinarily exempt from Commonwealth Government income taxes, they are required by their owner governments to make payments calculated on the same basis as income tax.

Territorial

Territorial (administered) items are income, expenses, assets and liabilities that an agency administers but does not control. These items relate to activities performed on behalf of the Territory. An item would generally be regarded as a Territorial (administered) item if the agency:

- has restricted or no discretion in relation to the item; or
- has restricted or no discretion to increase or decrease the item; or
- has responsibility for the item, but restricted or no authority over its use; or
- is responsible only for the collection and/or transfer of the item.

Items are Territorial (administered) where decisions relating to their use are primarily made by the Government.

Territory Banking Account (TBA)

The TBA is a banking account required to be opened and maintained for the purposes of the Territory in accordance with Section 33 of the *Financial Management Act 1996*.

Territory Owned Corporation (TOC)

A company owned by the Territory which is specified in Schedule 1 of the *Territory-Owned Corporations Act 1990*. Territory Owned Corporations are subject to the obligations imposed by *Territory-Owned Corporations Act 1990* as well as other legal obligations imposed on them by any other law such as the *Commonwealth Corporations Act 2001* or the constitution of the company.

Territory Unencumbered Cash (TUC)

A measure of excess capacity (cash and investments) at a point in time that has not been formally allocated, excluding agency balances. TUC needs to be considered in the context of its balance over the Budget and Forward Estimates period, in order to ensure cash reserves are maintained at a reasonable level.

Total Comprehensive Income

A measure of the total change in value of the agency during a financial year arising from revenue, expenses and both realised and unrealised movements in the valuation of assets and liabilities. Total Comprehensive Income is the equivalent to the increase or decrease in Net Assets during the financial year.

Treasurer's Advance

Funds available under Section 18 of the *Financial Management Act 1996* for expenditure in excess of specific appropriations or not specifically provided for by existing appropriations.

Trust Money

Money an agency holds in trust on behalf of a third party. The agency acts as administrator of funds and is not permitted to spend these funds on the agency's controlled activities. This money is accounted for separately from either controlled or territorial money.

Uniform Presentation Framework (UPF)

By agreement between the Commonwealth Government and the States and Territories, each jurisdiction presents financial information on a UPF basis in their budget papers, and in mid-year budget updates and in budget outcome reporting. The primary objective of the UPF is to ensure that the Commonwealth Government, State and Territory governments provide a common 'core' of financial information in their budget papers to enable direct comparisons of each government's budget and financial results. The UPF is based on the harmonised whole of government reporting standard.

User Charges

Revenues resulting from the sale of goods and services to consumers. User charges include revenue that the reporting agency controls, and excludes Territory (administered) revenue. User charges exclude Government Payment for Outputs.

Vertical Fiscal Imbalance

The difference between the relative revenue raising capacity and spending responsibilities of the Commonwealth and States and Territories.

Wage Price Index (WPI)

The WPI is a price index which measures changes over time in wages and salaries for employee jobs, unaffected by changes in the quality or quantity of work performed. Changes in wages and salaries resulting from changes in the composition of the labour market are excluded from the WPI movements.

Whole of Government Harmonised Standard

The term refers to the harmonisation of GAAP and Government Finance Statistics. 'AASB 1049, *Whole of Government and General Government Sector Financial Reporting*' requires a single set of government reports which are auditable, comparable between jurisdictions, and in which the outcome statements are directly comparable to the relevant budget statements. The standard requires governments to report according to accounting standards, choosing options that are consistent with GFS accounting where available, and present according to the GFS principles.

ABBREVIATIONS

AA	Administrative Arrangements
AASB	Australian Accounting Standards Board
ABN	Australian Business Number
ABS	Australian Bureau of Statistics
ACAT	ACT Civil and Administrative Tribunal
ACCC	Australian Competition and Consumer Commission
ACT	Australian Capital Territory
ACTAS	ACT Ambulance Services
ACTBIS	ACT Business Incentive Scheme
ACTCOSS	ACT Council of Social Service
ACTG&R	ACT Gambling and Racing Commission
ACTIA	ACT Insurance Authority
ACTION	ACT Internal Omnibus Network
ACTPL	ACT Planning and Land
ACTPS	ACT Public Service
AEU	Australian Education Union
AFP	Australian Federal Police
AGEST	Australian Government Employees Superannuation Trust
AHCA	Australian Health Care Agreement
AIFRS	Australian Equivalents to International Financial Reporting Standards
ALGA	Australian Local Government Association
AMC	Alexander Maconochie Centre
ANU	Australian National University
ASBA	Australian School-Based Apprenticeships
ATO	Australian Taxation Office
AUV	Average Unimproved Value
AWE	Average Weekly Earnings
AWOTE	Average Weekly Ordinary Time Earnings
BCA	Building Code of Australia
BCI	Building and Construction Industry
BER	Building Education Revolution
BSSS	Board of Senior Secondary Studies
CADP	Capital Asset Development Plan
CAF	Council for the Australian Federation
CATT	Consumer and Trading Tribunal
CBC	Canberra Business Council
CBDF	Canberra Business Development Fund
CCARC	Climate Change Adaptation Research Centre
CCMIL	City Centre Marketing and Improvement Levy
CCTV	Closed Circuit Television
CFC	Cultural Facilities Corporation
CGC	Commonwealth Grants Commission
CHC	Community Housing Canberra
CIC	Criminal Injuries Compensation
CIT	Canberra Institute of Technology

CIT Solutions	CIT Solutions Pty Limited
CLO	Court Liaison Officer
CMA	Capital Metro Agency
CMTD	Chief Minister and Treasury Directorate
COAG	Council of Australian Governments
CPI	Consumer Price Index
CPS	Child Protection Services
CRC	COAG Reform Council
CSD	Community Services Directorate
CSIRO	Commonwealth Scientific and Industrial Research Organisation
CSO	Community Service Obligations
CSS	Commonwealth Superannuation Scheme
CTP	Compulsory Third Party
CWD	Commerce and Works Directorate
DFD	Domestic Final Demand
DPP	Director of Public Prosecutions
EAP	Events Assistance Program
EBT	Expense(s) on Behalf of the Territory
EDD	Economic Development Directorate
EDP	Estate Development Plans
EEO	Equal Employment Opportunity
EPC	Equal Per Capita
EPC	Exhibition Park Corporation
EPHC	Environment Protection and Heritage Council
EPP	Environmental Protection Policy
ERP	Estimated Resident Population
ESA	Emergency Services Agency
ESD	Environmentally Sustainable Design
ESDD	Environment and Sustainable Development Directorate
ETD	Education and Training Directorate
FHOB	First Home Owner's Boost
FHOG	First Home Owner Grant Scheme
FMA	<i>Financial Management Act 1996</i>
FMC	Forensic Medical Centre
FOI	Freedom of Information
FTE	Full-time Equivalent (in relation to staff positions)
GAAP	Generally Accepted Accounting Principles
GBE	Government Business Enterprise
GDP	Gross Domestic Product
GFS	Government Finance Statistics
GGs	General Government Sector
GHG	Greenhouse Gas Emissions
GIS	Geographic Information System
GP	General Practitioner
GPC	Government Purpose Classification
GPO	Government Payment for Outputs
GRA	General Revenue Assistance

GSO	Government Solicitor's Office
GSP	Gross State Product
GST	Goods and Services Tax
GSTAS	Goods and Services Tax Administration Sub-Committee
HFE	Horizontal Fiscal Equalisation
HoTs	Heads of Treasuries
HSAR	Housing Supply Affordability Reform
ICRC	Independent Competition and Regulatory Commission
ICT	Information and Communication Technology
IFRS	International Financial Reporting Standards
IGA-FFR	Intergovernmental Agreement on Federal Financial Relations
ILP	Individual Learning Plan
IPs	Implementation Plans
IR	Industrial Relations
JACS	Justice and Community Safety Directorate
KPI	Key Performance Indicator
LAMS	Legislative Assembly Ministerial Staff
LCA	Loan Council Allocation
LDA	Land Development Agency
LHN	Local Health Network
MBA	Master Builders Australia
MCFFR	Ministerial Council for Federal Financial Relations
MEPS	Minimum Energy Performance Standard
MHAU	Mental Health Assessment Unit
MYEFO	Mid-Year Economic and Fiscal Outlook (Commonwealth Government)
MYR	Mid-Year Review
NA	National Agreement
NAIDOC	National Aborigines and Islanders Day Observance Committee
NAPLAN	National Assessment Program – Literacy and Numeracy
NBJP	Nation Building and Jobs Plan: Building Prosperity for the Future and Supporting Jobs Now
NCA	National Capital Authority
NCC	National Competition Council
NDIS	National Disability Insurance Scheme (<i>now</i> DisabilityCare Australia)
NFPS	Non-Financial Public Sector
NGO	Non-Government Organisation
NHT	National Heritage Trust
NHR	National Health Reform
NICTA	National ICT Australia
NP	National Partnership
NPA	National Partnership Agreement
NPN	National Partnership Network
NPPs	National Partnership Payments
NRM	Natural Resource Management
NRSS	National Road Safety Strategy
NSW	New South Wales
NTER	National Tax Equivalent Regime

NWI	National Water Initiative
ORS	Office of Regulatory Services
PA	Partnership Agreement
PEFO	Pre-Election Economic and Fiscal Outlook
PNFC	Public Non-Financial Corporation
PPP	Public Private Partnership
PSS	Public Superannuation Scheme
PSSap	Public Superannuation Scheme Accumulation Plan
PTACT	Public Trustee for the ACT
PTE	Public Trading Enterprise
RADAR	Rapid Assessment of the Deteriorating and At-Risk
RBA	Reserve Bank of Australia
RBT	Revenue(s) collected on Behalf of the Territory
RIS	Regulatory Impact Statement
RLCIP	Regional, Local and Community Infrastructure Program
RPL	Recognition of Prior Learning
RSPCA	Royal Society for the Prevention of Cruelty to Animals
RTO	Registered Training Organisation
SA	South Australia
SAMP	Strategic Asset Management Plan
SBI	State Budget Impacts
SBMP	Strategic Bushfire Management Plan
SCAN	Student Centred Appraisal of Need
SCFFR	Standing Council on Federal Financial Relations
SEF	School Equity Funds
SFD	State Final Demand
SLA	Service Level Agreement
SMART	Service Measurement and Report Tracking
SOE	Standard Operating Environment
SPA	Superannuation Provision Account
SPPs	Specific Purpose Payments
SSC	Shared Services Centre
TAMS	Territory and Municipal Services Directorate
TBA	Territory Banking Account
TCH	The Canberra Hospital
TOC	Territory-Owned Corporation
TPA	<i>Trade Practices Act 1974</i>
TRS	Territory Revenue System
TUC	Territory Unencumbered Cash
UC	University of Canberra
UEFO	Updated Economic and Fiscal Outlook
UIP	Urban Improvement Program
UNEC	United Ngunnawal Elders Council
UPF	Uniform Presentation Framework
VET	Vocational Education and Training
VFI	Vertical Fiscal Imbalance
VMO	Visiting Medical Officer

VoCC	Victims of Crime Coordinator
VSS	Victims Services Scheme
WAC	Water Abstraction Charge
WIP	Work in Progress
WPI	Wage Price Index
YCACT	Youth Coalition of the ACT