

UPDATED BUDGET STATEMENTS

2014-15

for

**Chief Minister, Treasury and Economic
Development Directorate (CMTEDD)**

**Commerce and Works Directorate
(Incorporated into CMTEDD)**

Community Services Directorate

**Economic Development Directorate
(Incorporated into CMTEDD)**

Environment and Planning Directorate

**Territory and Municipal Services
Directorate**

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INTRODUCTION

Since the release of the 2014-15 Budget, the Government has announced a sixth Minister and consequential administrative arrangements. Reflecting these changes, the Government is amending the *Appropriation Bill 2014-15* to align the budget with the new administrative structure. The Government intends to table an updated Bill on 12 August 2014 to facilitate an informed debate on the Bill in the Legislative Assembly.

This document provides a summary and explanation of each of the changes as well as individual chapters outlining the impact on affected agencies' Budget Statements.

Appropriation Bill 2014-15

The *Appropriation Bill 2014-2015* (the Bill) was tabled in the Legislative Assembly on 3 June 2014. As a result of the release of the *Administrative Arrangements 2014 (No 1)*, the Government is amending the Bill. Table 1 below sets out the amounts contained in the original Bill, while Table 2 provides details of the revised amounts required as a result of the functional movements arising from the new administrative arrangements (AAs).

Those agencies that have been affected by the AAs have been shaded in the tables that follow, for transparency purposes.

Table 1: Summary of Appropriations – Appropriation Bill 2014-15 – Tabled on 3 June 2014

Agency	Net Cost of Outputs \$	Capital Injection \$	Payments on Behalf of Territory \$	Total \$
ACT Executive		264,000	8,123,000	8,387,000
ACT Gambling and Racing Commission	4,614,000	127,000		4,741,000
ACT Local Hospital Network	601,725,000			601,725,000
ACTEW Corporation	11,123,000			11,123,000
Canberra Institute of Technology	68,848,000	6,134,000		74,982,000
Capital Metro Agency	23,535,000	96,000		23,631,000
Chief Minister and Treasury Directorate	67,173,000	6,163,000		73,336,000
Commerce and Works Directorate	34,742,000	130,542,000	59,164,000	224,448,000
Community Services Directorate	244,330,000	10,709,000		255,039,000
Cultural Facilities Corporation	8,245,000	2,181,000		10,426,000
Economic Development Directorate	83,554,000	140,835,000	8,140,000	232,529,000
Education and Training Directorate	608,242,000	100,089,000	252,356,000	960,687,000
Environment and Sustainable Development Directorate	73,187,000	5,914,000	1,852,000	80,953,000
Exhibition Park Corporation	445,000	552,000		997,000
Health Directorate	257,615,000	132,251,000	7,619,000	397,485,000
Housing ACT	43,459,000	26,848,000		70,307,000
Independent Competition and Regulatory Commission	548,000			548,000
Justice and Community Safety Directorate	280,070,000	86,432,000	158,301,000	524,803,000
Legal Aid Commission (ACT)	9,945,000	234,000		10,179,000
Public Trustee for the ACT	1,238,000			1,238,000
Superannuation Provision Account		198,209,000		198,209,000
Territory and Municipal Services Directorate	330,366,000	214,294,000		544,660,000
Territory Banking Account		214,000	82,159,000	82,373,000
Total Appropriated to Agencies	2,753,004,000	1,062,088,000	577,714,000	4,392,806,000
Treasurer's Advance				29,500,000
Total Appropriations	2,753,004,000	1,062,088,000	577,714,000	4,422,306,000

Table 2: Summary of Appropriations – Amended *Appropriation Bill 2014-15*

Agency	Net Cost of Outputs \$	Capital Injection \$	Payments on Behalf of Territory \$	Total \$
ACT Executive		264,000	8,123,000	8,387,000
ACT Gambling and Racing Commission	4,614,000	127,000		4,741,000
ACT Local Hospital Network	601,725,000			601,725,000
ACTEW Corporation	11,123,000			11,123,000
Canberra Institute of Technology	68,848,000	6,134,000		74,982,000
Capital Metro Agency	23,535,000	96,000		23,631,000
Chief Minister, Treasury and Economic Development Directorate ¹	194,559,000	256,524,510	63,182,201	514,265,711
Commerce and Works Directorate ²		33,845,490	271,799	34,117,289
Community Services Directorate	232,091,000	4,795,000		236,886,000
Cultural Facilities Corporation	8,245,000	2,181,000		10,426,000
Economic Development Directorate ²	4,129,000	233,000	3,850,000	8,212,000
Education and Training Directorate	608,242,000	100,089,000	252,356,000	960,687,000
Environment and Sustainable Development Directorate ²	735,000			735,000
Environment and Planning Directorate ¹	72,452,000	5,914,000	1,852,000	80,218,000
Exhibition Park Corporation	445,000	552,000		997,000
Health Directorate	257,615,000	132,251,000	7,619,000	397,485,000
Housing ACT	43,459,000	26,848,000		70,307,000
Independent Competition and Regulatory Commission	548,000			548,000
Justice and Community Safety Directorate	280,070,000	86,432,000	158,301,000	524,803,000
Legal Aid Commission (ACT)	9,945,000	234,000		10,179,000
Public Trustee for the ACT	1,238,000			1,238,000
Superannuation Provision Account		198,209,000		198,209,000
Territory and Municipal Services Directorate	329,386,000	207,145,000		536,531,000
Territory Banking Account		214,000	82,159,000	82,373,000
Total Appropriated to Agencies	2,753,004,000	1,062,088,000	577,714,000	4,392,806,000
Treasurer's Advance				29,500,000
Total Appropriations	2,753,004,000	1,062,088,000	577,714,000	4,422,306,000

Notes:

1. Directorates which have been renamed under the revised administrative arrangements.
2. Appropriations drawn between 1 to 6 July 2014.

Capital Works Program

There is no change to the capital works program to be delivered by the Government, however, the functional changes affect the presentation of the Territory's capital works program. The revised table is set out below:

Table 3: 2014-15 Budget Capital Works Program (Updated Table 5.4.8 in Budget Paper No. 3 2014-15 – refer to page 198)

	Financing 2014-15 \$'000	Financing 2015-16 \$'000	Financing 2016-17 \$'000	Financing 2017-18 \$'000	Total Program \$'000
Canberra Institute of Technology					
Capital Upgrades	2,454	0	0	0	2,454
Total	2,454	0	0	0	2,454
Chief Minister, Treasury and Economic Development Directorate^{1,2}					
New Works	24,950	28,836	5,500	0	59,286
Urban Improvement Program	0	500	0	0	500
Capital Upgrades	8,123	0	0	0	8,123
Works-in-Progress	109,894	33,231	0	0	143,125
Total	142,967	62,567	5,500	0	211,034
Community Services Directorate					
New Works	1,075	0	0	0	1,075
Capital Upgrades ^{2,3}	10	0	0	0	10
Works-in-Progress	60	0	0	0	60
Total	1,145	0	0	0	1,145
Cultural Facilities Corporation					
New Works	1,050	800	0	0	1,850
Capital Upgrades	369	0	0	0	369
Works-in-Progress	593	0	0	0	593
Total	2,012	800	0	0	2,812
Economic Development Directorate^{2,3}					
Works-in-Progress	233	0	0	0	233
Total	233	0	0	0	233
Education and Training Directorate					
New Works	1,977	1,664	1,000	0	4,641
Capital Upgrades	14,304	0	0	0	14,304
Works-in-Progress	54,009	17,701	610	0	72,320
Total	70,290	19,365	1,610	0	91,265
Environment and Planning Directorate¹					
New Works	150	0	0	0	150
Capital Upgrades	138	0	0	0	138
Works-in-Progress	4,659	72	0	0	4,731
Total	4,947	72	0	0	5,019

	Financing 2014-15 \$'000	Financing 2015-16 \$'000	Financing 2016-17 \$'000	Financing 2017-18 \$'000	Total Program \$'000
Exhibition Park Corporation					
Capital Upgrades	552	0	0	0	552
Total	552	0	0	0	552
Health Directorate					
New Works	45,399	62,133	14,253	0	121,785
Capital Upgrades	4,726	0	0	0	4,726
Works-in-Progress	69,093	54,653	0	0	123,746
Total	119,218	116,786	14,253	0	250,257
Housing ACT					
Works-in-Progress	19,848	3,719	0	0	23,567
Total	19,848	3,719	0	0	23,567
Justice and Community Safety Directorate					
New Works	33,677	40,020	131	0	73,828
Capital Upgrades	1,350	0	0	0	1,350
Works-in-Progress	20,559	2,949	168	0	23,676
Total	55,586	42,969	299	0	98,854
Office of the Legislative Assembly					
Capital Upgrades	246	0	0	0	246
Total	246	0	0	0	246
Territory and Municipal Services Directorate²					
New Works	21,421	28,918	3,058	847	54,244
Urban Improvement Program	2,100	2,900	0	0	5,000
Capital Upgrades	18,056	0	0	0	18,056
Works-in-Progress	159,448	43,886	998	0	204,332
Total	201,025	75,704	4,056	847	281,632
New Works	129,699	162,371	23,942	847	316,859
Capital Upgrades	50,328	0	0	0	50,328
Urban Improvement Program	2,100	3,400	0	0	5,500
Total New Works	182,127	165,771	23,942	847	372,687
Works-in-Progress	438,396	156,211	1,776	0	596,383
TOTAL PROGRAM VALUE	620,523	321,982	25,718	847	969,070

Notes:

1. Directorates which have been renamed under the revised administrative arrangements.
2. Change in appropriation profile.
3. Appropriations drawn between 1 to 6 July 2014.

New Administrative Arrangements

The new AAs came into effect on 7 July 2014 and reflect the Government's recent announcement of a sixth Minister. They highlight the ACT Government's commitment to its four key priorities: healthy and smart; growing the economy; urban renewal; and liveability and opportunity. The changes also continue the creation of a one-government approach to the delivery of services in the Territory.

An overview of the changes are:

- the Commerce and Works Directorate (CWD) and the Economic Development Directorate (EDD) have been amalgamated into the Chief Minister and Treasury Directorate (CMTD) to create the Chief Minister, Treasury and Economic Development Directorate (CMTEDD);
- Property Group has been transferred from the Territory and Municipal Services Directorate (TAMS) to CMTEDD;
- artsACT and management of the community facilities functions have been transferred from the Community Services Directorate (CSD) to CMTEDD; and
- the Environment and Sustainable Development Directorate has been renamed as the Environment and Planning Directorate (EPD).

The new structure of the Government and Directorates are set out on pages 11 to 14. The new classification of ACT entities is outlined on page 15.

Ministerial Portfolios

On 28 June 2014, the Government announced the creation of a sixth Minister in the Cabinet.

The new ministerial responsibilities are summarised below:

Ms Katy Gallagher MLA

- Chief Minister
- Minister for Regional Development
- Minister for Health
- Minister for Higher Education

Mr Andrew Barr MLA

- Deputy Chief Minister
- Treasurer
- Minister for Economic Development
- Minister for Housing
- Minister for Tourism and Events

Mr Simon Corbell MLA

- Attorney-General
- Minister for Capital Metro
- Minister for Police and Emergency Services
- Minister for the Environment

Ms Joy Burch MLA

- Minister for Education and Training
- Minister for Disability
- Minister for Arts
- Minister for Women
- Minister for Multicultural Affairs
- Minister for Racing and Gaming

Mr Mick Gentleman MLA

- Minister for Planning
- Minister for Community Services
- Minister for Workplace Safety and Industrial Relations
- Minister for Children and Young People
- Minister for Ageing

Mr Shane Rattenbury MLA

- Minister for Territory and Municipal Services
- Minister for Aboriginal and Torres Strait Islander Affairs
- Minister for Sport and Recreation
- Minister for Corrective Services

ACT GOVERNMENT STRUCTURE

KATY GALLAGHER MLA	ANDREW BARR MLA	SIMON CORBELL MLA	JOY BURCH MLA	MICK GENTLEMAN MLA	SHANE RATTENBURY MLA
Chief Minister	Deputy Chief Minister Treasurer	Attorney-General	Minister for Education and Training	Minister for Planning	Minister for Territory and Municipal Services
<i>With responsibility for:</i> Access to government information ACT Public Service Asbestos (Coordinator-General) Audit Policy Communication and community engagement Digital Canberra Government strategy and policy Intergovernmental relations Regulatory Reform Support to Cabinet	<i>With responsibility for:</i> ACT Insurance Authority Borrowing, funds management and infrastructure finance Budget process and financial reporting Concessions Fiscal and economic policy including competition Government business enterprises Insurance policy Revenue Office Shared services, including transactional services, ICT services and procurement Taxation and revenue policy	<i>With responsibility for:</i> Administration of justice Electoral policy 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	<i>With responsibility for:</i> Childcare services and regulation Education (including early childhood education) Government and non-government schools Vocational education and training	<i>With responsibility for:</i> Active transport Government architect Heritage Occupational licensing Parking (Coordinator-General) Planning and land authority Planning, development and building control Strategic land use and transport planning Survey and leasing	<i>With responsibility for:</i> ACTION Arboretum Canberra Connect Land management and stewardship Municipal services Roads services
Minister for Health	Minister for Economic Development	Minister for the Environment	Minister for Disability	Minister for Community Services	Minister for Corrective Services
<i>With responsibility for:</i> 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	<i>With responsibility for:</i> Capital works Government accommodation and property services Government property strategy Infrastructure (Coordinator-General) Innovation, trade and investment Land development Land release policy (including the land release program) Major land and property project facilitation Management of community facilities Skills and economic development	<i>With responsibility for:</i> Climate change policy Electricity and natural gas, water and sewerage industry technical regulation Energy policy and energy efficiency programs Environment protection Support to the Conservator of Flora and Fauna Water policy and water efficiency programs	<i>With responsibility for:</i> Disability reform and services Therapy services	<i>With responsibility for:</i> Community recovery Community sector reform Community support and development	<i>With responsibility for:</i> Corrective services
Minister for Higher Education	Minister for Housing	Minister for Police and Emergency Services	Minister for Multicultural Affairs	Minister for Workplace Safety and Industrial Relations	Minister for Aboriginal and Torres Strait Islander Affairs
<i>With responsibility for:</i> Higher Education	<i>With responsibility for:</i> Housing policy and services	<i>With responsibility for:</i> Emergency services and policing	<i>With responsibility for:</i> Multicultural affairs	<i>With responsibility for:</i> ACT Public Sector workers compensation improvement Private sector industrial relations and workers compensation Work safety policy	<i>With responsibility for:</i> Aboriginal and Torres Strait Islander affairs

ACT GOVERNMENT STRUCTURE

KATY GALLAGHER MLA
Minister for Regional Development
<i>With responsibility for:</i> Regional Development

ANDREW BARR MLA
Minister for Tourism and Events
<i>With responsibility for:</i> Tourism and events (including Territory venues)

SIMON CORBELL MLA
Minister for Capital Metro
<i>With responsibility for:</i> Capital Metro

JOY BURCH MLA
Minister for Racing and Gaming
<i>With responsibility for:</i> Racing and gaming
Minister for Women
<i>With responsibility for:</i> Status of women
Minister for the Arts
<i>With responsibility for:</i> Art and cultural policy and services

MICK GENTLEMAN MLA
Minister for Children and Young People
<i>With responsibility for:</i> Care and protection services Child and family centre program Children's policy and services Youth policy and services (including youth justice)
Minister for Ageing
<i>With responsibility for:</i> Ageing

SHANE RATTENBURY MLA
Minister for Sport and Recreation
<i>With responsibility for:</i> Sport and Recreation

STRUCTURE OF ACT DIRECTORATES

Chief Minister, Treasury and Economic Development Directorate	Health Directorate	Education and Training Directorate	Justice and Community Safety Directorate	Environment and Planning Directorate	Community Services Directorate	Territory and Municipal Services Directorate	Capital Metro
Director-General Kathy Leigh Under Treasurer David Nicol Director-General Economic Development David Dawes	Director-General Dr Peggy Brown	Director-General Diane Joseph	Acting Director-General Alison Playford	Director-General Dorte Ekelund	Director-General Natalie Howson	Director-General Gary Byles	Director-General Emma Thomas
<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 Insurance Authority ACT Public Sector workers compensation improvement ACT Public Service Art and cultural policy and services Asbestos (Coordinator-General) Audit Policy Borrowing, funds management and infrastructure finance Budget process and financial reporting Capital works Communication and community engagement Concessions Digital Canberra Fiscal and economic policy including competition Government accommodation and property services Government business enterprises Government property strategy Government strategy and policy Higher education Infrastructure (Coordinator-General) Innovation, trade and investment	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	Childcare services and regulation Education (including early childhood education) Government and non-government schools Vocational education and training	Administration of justice Corrective Services Electoral policy 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	Active transport Climate change policy Electricity and natural gas, water and sewerage industry technical regulation Energy policy and energy efficiency programs Environment protection Government architect Heritage Occupational licensing Parking (Coordinator-General) Planning and land authority 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	Aboriginal and Torres Strait Islander affairs Ageing Care and protection services Child and family centre program Children's policy and services Community recovery Community sector reform Community support and development Disability reform and services Housing policy and services Multicultural affairs Status of women Therapy services Youth policy and services (including youth justice)	ACTION Arboretum Canberra Connect Land management and stewardship Municipal services Roads services	Capital Metro

STRUCTURE OF ACT DIRECTORATES

Chief Minister, Treasury and Economic Development Directorate	Health Directorate	Education and Training Directorate	Justice and Community Safety Directorate	Environment and Planning Directorate	Community Services Directorate	Territory and Municipal Services Directorate	Capital Metro
Director-General Kathy Leigh Under Treasurer David Nicol Director-General Economic Development David Dawes	Director-General Dr Peggy Brown	Director-General Diane Joseph	Acting Director-General Alison Playford	Director-General Dorte Ekelund	Director-General Natalie Howson	Director-General Gary Byles	Director-General Emma Thomas
<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>
Insurance policy Intergovernmental relations Land development Land release policy (including the land release program) Major land and property project facilitation Management of community facilities Private sector industrial relations and workers compensation Racing and gaming Regional development Regulatory Reform Revenue Office Shared services, including transactional services, ICT services and procurement Skills and economic development Sport and recreation Support to Cabinet Taxation and revenue policy Tourism and events (including Territory venues) Work safety policy							

OTHER STATUTORY ENTITIES

OFFICE OF THE LEGISLATIVE ASSEMBLY	ACT EXECUTIVE	AUDITOR-GENERAL	ELECTORAL COMMISSIONER
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CLASSIFICATION OF ACT ENTITIES

GENERAL GOVERNMENT SECTOR – DIRECTORATES

Chief Minister, Treasury and Economic Development	Health	Justice and Community Safety	Environment and Planning	Education and Training	Community Services	Territory and Municipal Services	Capital Metro Agency
Office of the Legislative Assembly	Home Loan Portfolio	ACT Local Hospital Network					
ACT Executive	Lifetime Care and Support Fund						
Auditor-General	Superannuation Provision Account						
Electoral Commissioner	Territory Banking Account						

GENERAL GOVERNMENT SECTOR – OTHER ENTITIES

ACT Compulsory Third-Party Insurance Regulator	Legal Aid ACT	Canberra Institute of Technology	ACT Public Cemeteries Authority
ACT Gambling and Racing Commission	Public Trustee for the ACT		
ACT Insurance Authority			
Cultural Facilities Corporation			
Exhibition Park Corporation			
Independent Competition and Regulatory Commission			

PUBLIC TRADING ENTERPRISES / PUBLIC NON-FINANCIAL CORPORATION

ACTEW Corporation	CIT Solutions	Housing ACT	ACTION
ACTTAB Limited			
Land Development Agency			

CHIEF MINISTER, TREASURY AND ECONOMIC DEVELOPMENT DIRECTORATE

Strategic Objectives and Indicators

Strategic Objective 1

Building Coordinated and Integrated Policy Development and Service Delivery across Government

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 Council and establishment of strategic taskforces.

Strategic Objective 2

Supporting Informed Decision Making by Government

The Chief Minister and Cabinet set the strategic direction for the ACT, including taking the key Government decisions. The Directorate supports informed decision making by Government by ensuring that advice to the Chief Minister and Cabinet is evidence based, timely, accurate, robust and covers essential issues succinctly, clearly and in sufficient detail. It also 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 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 Workers' Compensation and Work Safety 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

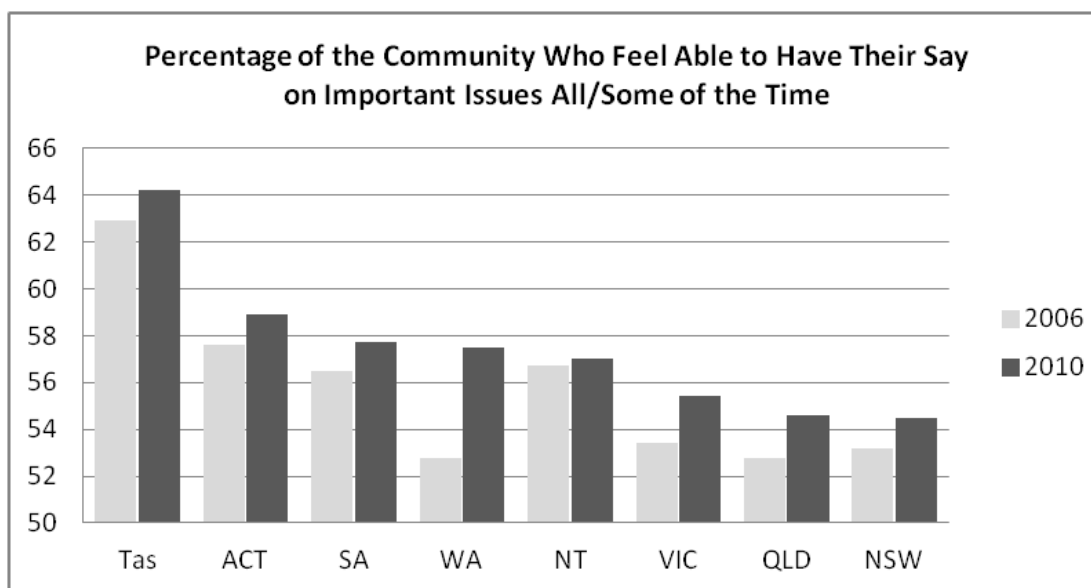
Improved Satisfaction with Community Engagement

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.

Figure 1: Strategic Indicator 4: Percentage of the Community Who Feel 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

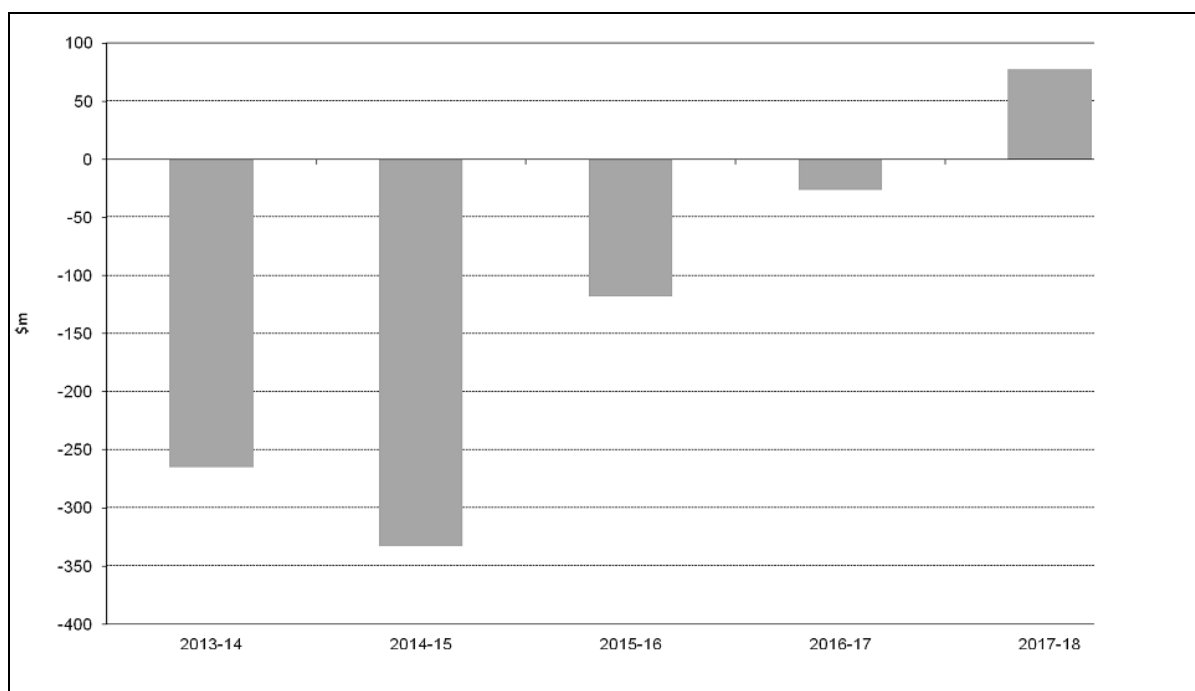
Managing the Public Finances Appropriately

The Government's fiscal strategy focuses on managing the public finances of the Territory in a rigorous and prudent manner over the longer term, and establishes an objective of achieving an operating balance over time by offsetting temporary deficits with surpluses in other periods.

Strategic Indicator 5: General Government Sector Headline Net Operating Balance.

The General Government Sector (GGS) Headline Net Operating Balance in 2014-15 is a deficit of \$332.8 million, returning to a surplus of \$77.5 million in 2017-18.

Figure 2: Strategic Indicator 5: General Government Sector - Headline Net Operating Balance



Strategic Objective 6

Maintaining a Strong Balance Sheet

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

Strategic Indicator 6a: Standard & Poor's credit rating.

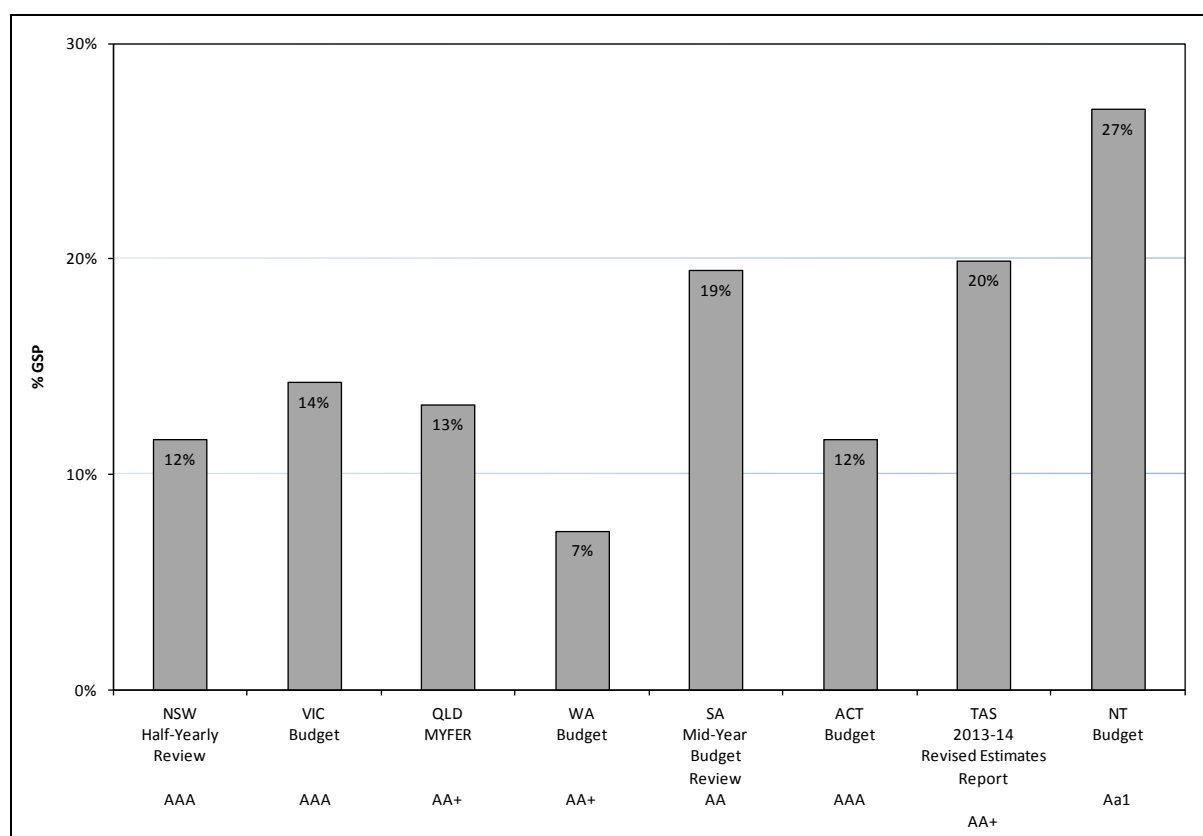
The Territory currently has a AAA credit rating, the highest possible credit rating.

Strategic Indicator 6b: Net financial liabilities to Gross State Product (GSP) ratio.

The ratio for the 2014-15 Budget is broadly in line with other AAA rated jurisdictions.

The ratios in the chart below for all jurisdictions are based on each jurisdiction's most current budget documentation. Nominal GSP has also been calculated based on this information. In some instances assumptions based on growth forecasts have been applied.

Figure 3: Strategic Indicator 6b: Net Financial Liabilities to GDP



Strategic Objective 7

Achieving Value for Money in the use of Government Resources

The cost effective delivery of Government priorities and objectives is central to prudent management of the public finances. The Directorate assesses new and existing spending to determine whether it represents value for money, having due regard to longer-term financial implications. The Directorate provides economic and financial analysis and modelling to facilitate advice to Government on alternative approaches to achieving policy objectives in the most efficient manner. The Directorate facilitates major infrastructure transactions with long-term financial outcomes across whole of life.

Strategic Objective 8

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;
- email ([http://www.revenue.act.gov.au/functions/feedback form](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 9

Improved effectiveness and efficiency in key cross-directorate functions

The 'Time to Hire Days' indicator is aimed at achieving a timely on-boarding of new recruits into the Service. The target recognises that delays in recruitment processes compromise the ability to hire preferred candidates for positions. The long term target represents the aim of matching best practice in Australia.

The 'Percentage of Accounts Paid on Time' indicator recognises the ACT Government's continued commitment to industry to improve our payment record to suppliers. Diligent monitoring and improvements to the control environments will assist in moving from the existing achievement to the long term target of 100 per cent of suppliers paid on time.

Within the ACTPS there are a number of capital works/infrastructure and ICT system delivery projects. The 'Projects completed on Time' indicators allows a focus and emphasis to be placed on this component of the delivery of a project, and by doing so, will also lead to a focus on budget and quality of project delivery.

Table 1: Strategic Indicators for Strategic Objective 9

Strategic Indicator	2013-14 estimated Outcome	Long Term Target
Time to Hire Days	54 days	40 days
Percentage of Accounts Paid on Time	84%	100%
Projects completed on Time – ICT	Not currently measured	100%
Projects completed on Time – Capital works	Not currently measured	100%

Strategic Objective 10

Red Tape Reduction and Process and Service Improvements

Red tape reduction is a high priority initiative across the ACT Government. There are a number of initiatives being undertaken within the Directorate with an aim to remove red tape, improve processes and service delivery, and to reduce cost and increase productivity.

The Directorate will be measured over time on its ability to deliver these initiatives and to measure their effectiveness over time.

Table 2: Strategic Indicators for Strategic Objective 10

Strategic Indicator	Implemented
Improved interaction with local industry in relation to the ACTPS purchasing decisions, including appropriate, reliable and forward looking information to market	March 2015
Implement Electronic Tendering	June 2015
On-line lodgement for conveyance duty assessment and payment	June 2017
On-line Employee self-service	July 2015
Invoice Automation	December 2015

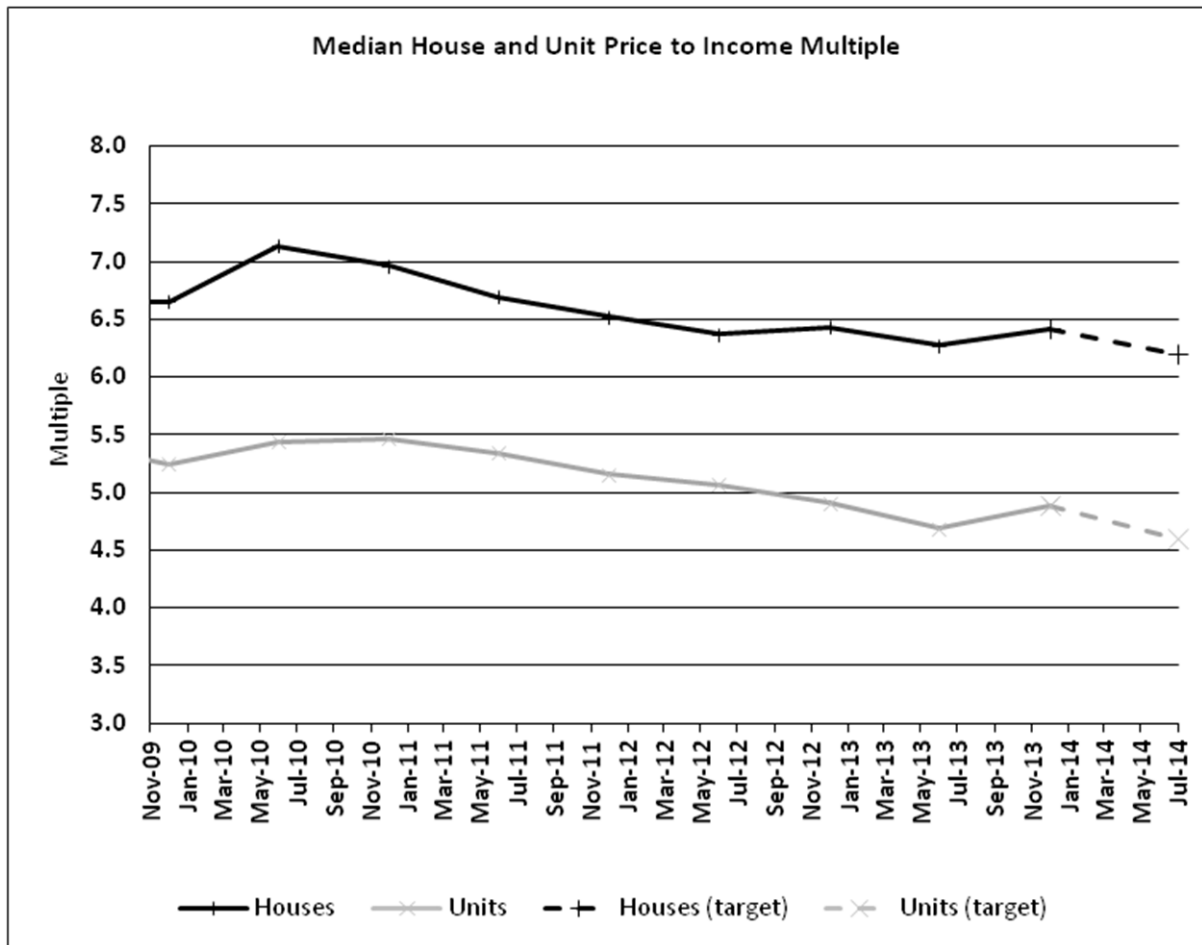
Strategic Objective 11

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.

There has been a steady reduction in the house and unit price to income multiples since May 2010. The multiple is currently 6.4 for houses and 4.9 for units.

Figure 4: Median House and Unit Price to Income Multiple



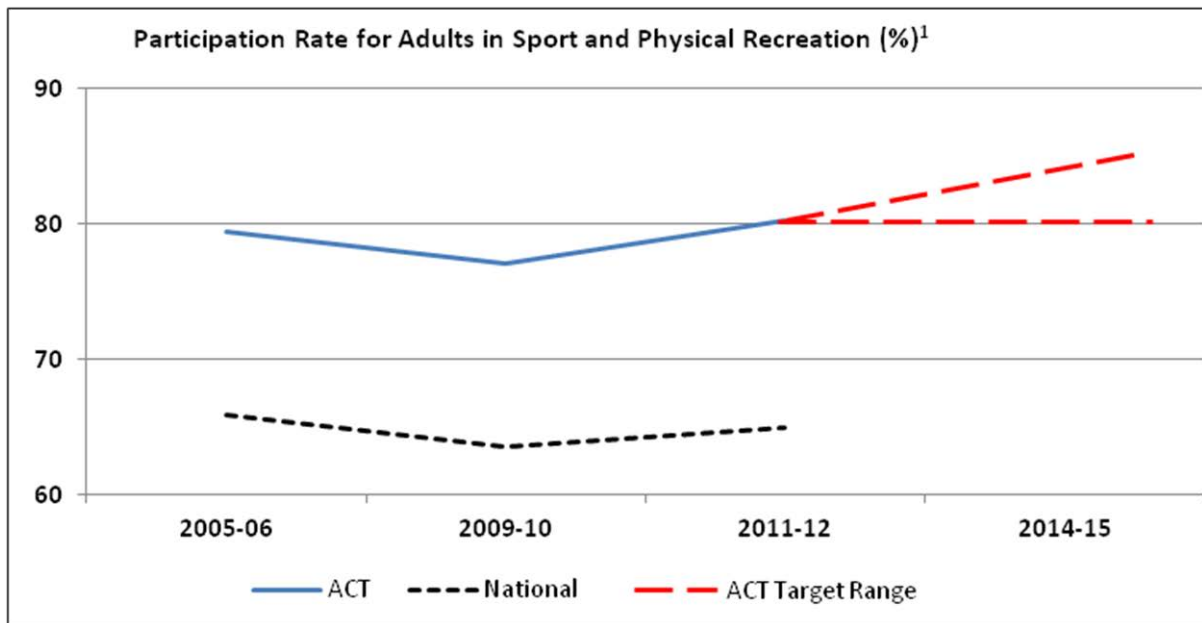
Source: Annualised ABS Average Weekly Ordinary Full Time Earnings as a multiple of the three month simple median house and unit price as recorded by RPData/Rismark.

Strategic Objective 12

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 to 2020.

Figure 5: Strategic Indicator 12(a): Higher than National Average Participation by Adults

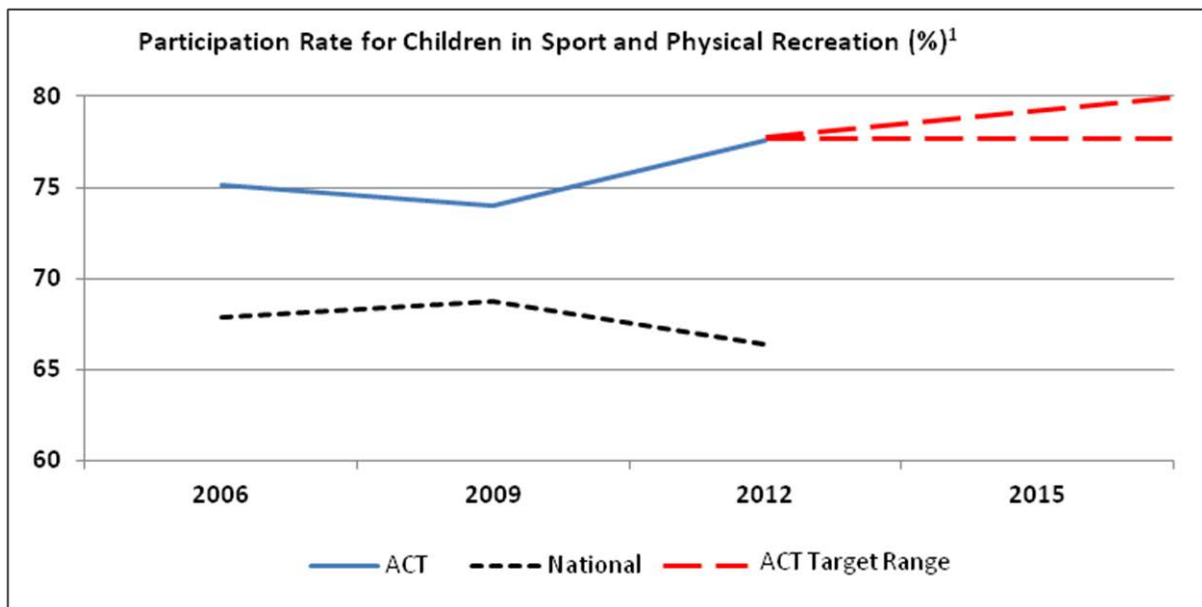


Source: Participation in Sport and Physical Recreation, Australia, 2011-12 (ABS Cat. no. 4177.0).

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.

Figure 6: Strategic Indicator 12(b): Higher than National Average Participation by Children



Source: ABS Catalogue no. 4901.0.

Note:

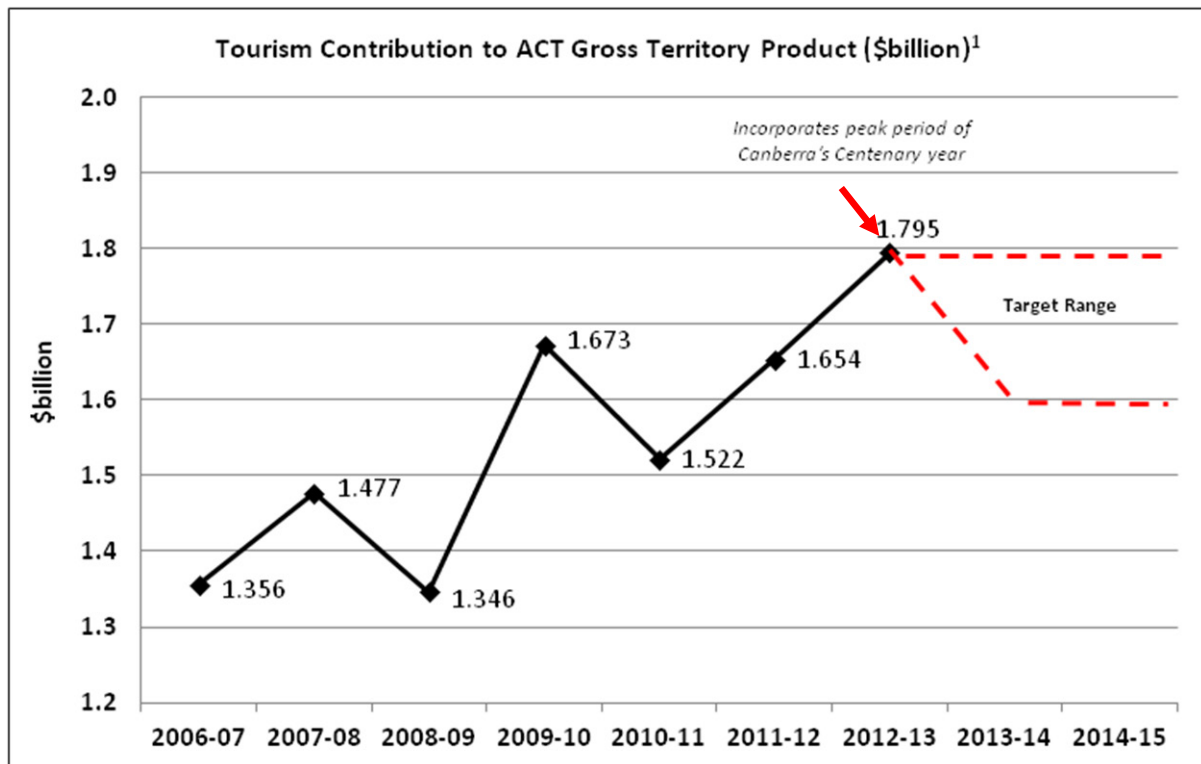
1. Relates to children aged 5 to 14 years who participated in organised sport (excluding dancing) outside of school hours during the 12 months prior to interview.

Strategic Objective 13

Grow the Value of Tourism

Tourism is a key driver of the ACT economy, contributing around \$1.8 billion in Gross State Product and supporting an estimated 17,000 jobs. The Directorate will continue to implement marketing and development programs that aim to increase the economic return from tourism visitation.

Figure 7: Tourism Contribution



Source: State Tourism Satellite Accounts 2012-13, Tourism Research Australia, Canberra.

Note:

1. The latest State Tourism Satellite Account (released in April 2014) provides revised figures for tourism's overall contribution to the ACT economy based on 2012-13 data. Data sets have been back cast to 2006-07 to enable comparison of results over time. The result for 2012-13 incorporated the peak activity period of Canberra's Centenary year, which saw visitation levels positively influenced by a high concentration of major event activity.

Strategic Objective 14

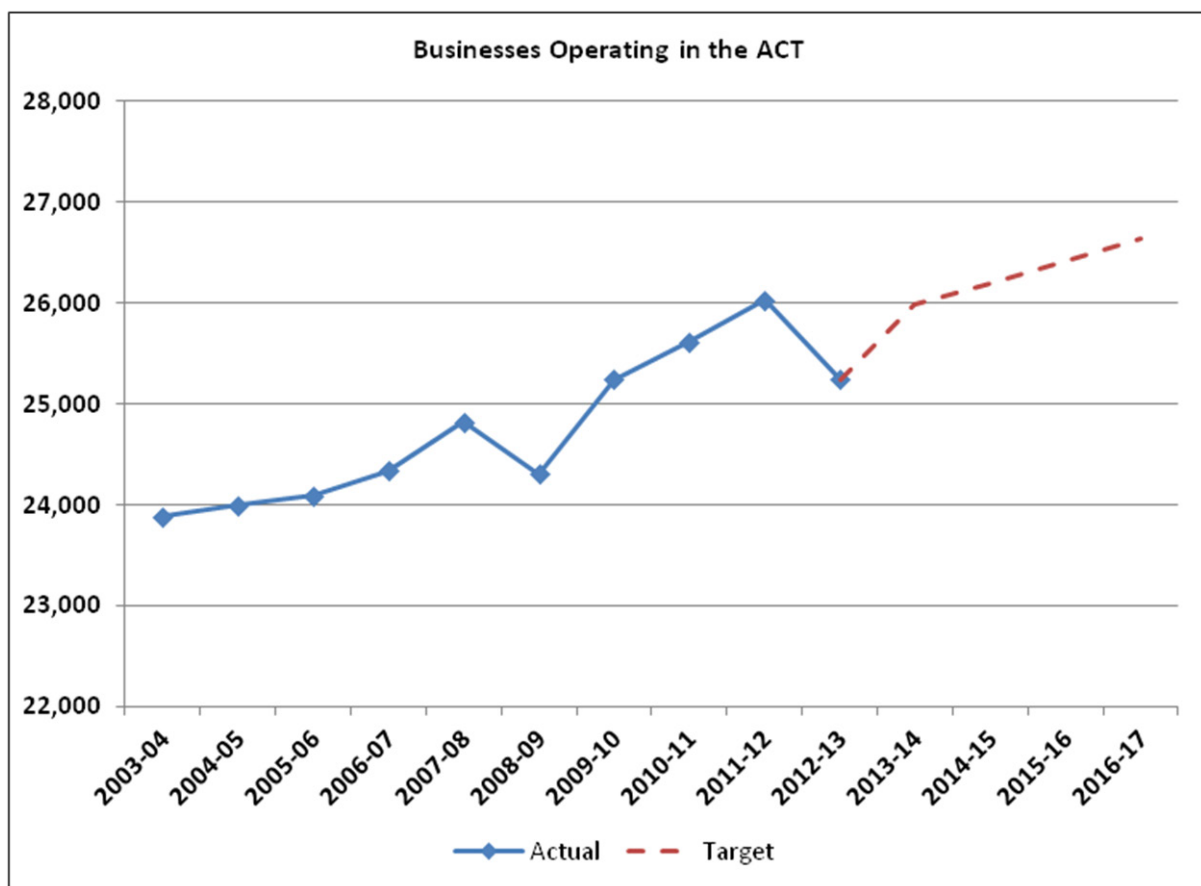
Growth in Innovation, Trade and Investment

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.

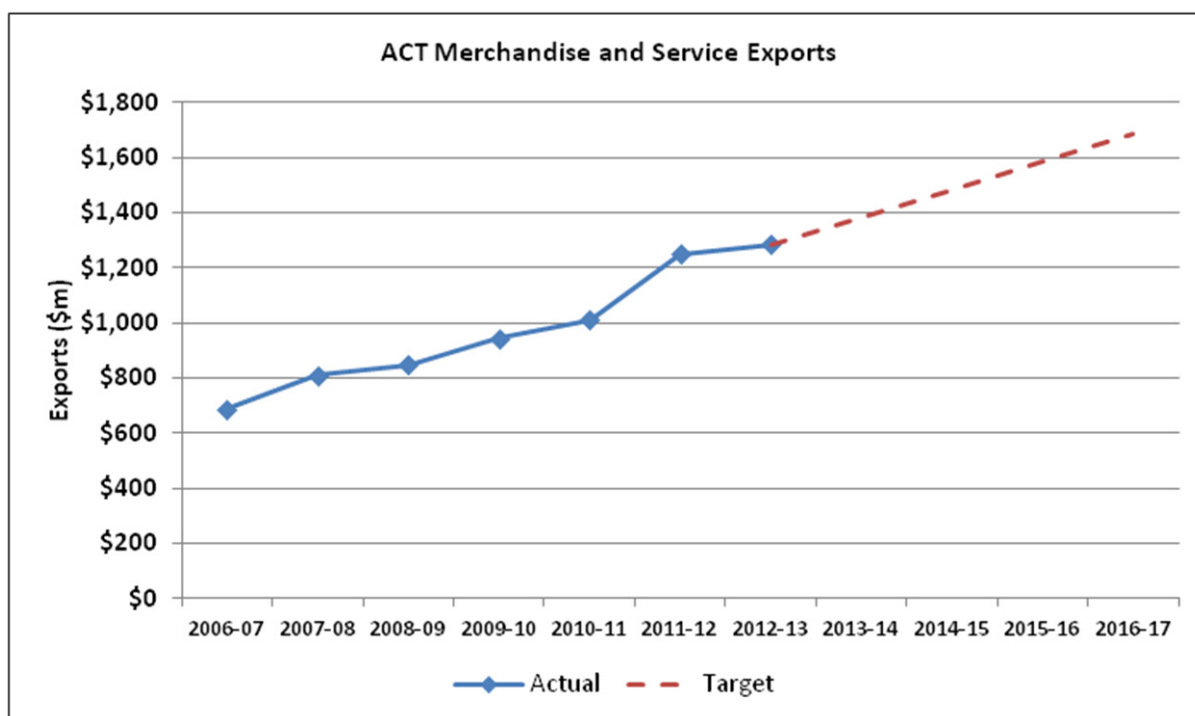
The Government's expectation is that over the medium to long term, the Business Development Strategy, working in concert with other aligned strategies and approaches of the Government, will lead to measurable diversification and growth in the private sector.

Figure 8: Strategic Indicator 14(a): Business Formation above the Current Long Term Average Rate



Source: ABS Catalogue 8165.0.

Figure 9: Strategic Indicator 14(b): Increasing Measures of ACT Goods and Services Exports



Source: ABS Catalogue 5220.0.

Output Classes

Output Class 1: Government Strategy

Table 3: Output Class 1: Government Strategy

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost¹	37,562	37,977
Government Payment for Outputs	31,812	32,067

Note:

1. Total cost includes depreciation and amortisation of \$0.1 million in 2013-14 and \$0.707 million in 2014-15.

Output 1.1: Government Policy and Reform

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

Government Policy and Reform 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, including through the South East Regional Organisation of Councils (SEROCC);
- 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.

Table 4: Output 1.1: Government Policy and Reform

	2013-14	2014-15
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	11,612	14,265
Government Payment for Outputs	10,973	13,939

Output 1.2: Public Sector Management

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.

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 learning, development and capability programs;
- develop and implement ACTPS capacity building programs;
- maintain and monitor whole of government ethics and accountability frameworks;
- support the Commissioner for Public Administration and the Remuneration Tribunal;

- 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; and
- coordinate the implementation of the whole of government Healthy Weight Action Plan.

Table 5: Output 1.2: Public Sector Management

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	13,936	16,294
Government Payment for Outputs	9,158	11,609

Output 1.3: Industrial Relations Policy

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 work health and safety agenda and continue to participate in the implementation of harmonised workplace safety laws;
- advise the Government on the regulation of dangerous substances (including asbestos) and make changes to related laws where agreed by the Government;
- advise the Government on national industrial relations matters, and on local industrial relations matters including portable long service leave and public holidays;
- 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 Intergovernmental Agreement on a National Workplace Relations System;
- coordinate the Territory's consultative bodies for workers' compensation and work health and safety;
- 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; and
- advise the Government on national matters relating to workers' compensation.

Table 6: Output 1.3: Industrial Relations Policy

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	3,703	4,671
Government Payment for Outputs	3,537	3,859

Output 1.4: Coordinated Communications and Community Engagement

Provision of communications support, 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;
- 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.

Table 7: Output 1.4: Coordinated Communications and Community Engagement

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	8,311	2,747
Government Payment for Outputs	8,144	2,660

Output Class 2: Financial and Economic Management

Table 8: Output Class 2: Financial and Economic Management

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost¹	23,587	39,672
Government Payment for Outputs	20,233	35,106

Note:

1. Total cost includes depreciation and amortisation of \$0.225 million in 2013-14 and \$1.925 million in 2014-15.

Output 2.1: Economic Management

Provision of economic analysis and advice to the Government and agencies; management of Federal financial relations; and provision of accounting, financial framework, and insurance policy advice.

Economic Management will:

- monitor and advise on the state of the ACT economy;
- undertake economic and fiscal modelling and revenue forecasting;
- progress the implementation and further development of tax reform initiatives;
- provide economic advice on industry sectoral matters;
- coordinate ACT Government involvement with the Commonwealth Grants Commission and implementation of the 2015 GST Methodology Review;
- coordinate the function and responsibilities provided under the *Intergovernmental Agreement on Federal Financial Relations*;
- progress implementation of the catastrophic injury scheme (Lifetime Care/National Injury Insurance Scheme);
- progress reforms to compulsory third party insurance arrangements in the ACT;
- progress a review and reform of the *Financial Management Act 1996*; and
- contribute to Heads of Treasuries and Council of Federal Financial Relations processes and support the Heads of Treasury Accounting and Reporting Advisory Committee.

Table 9: Output 2.1: Economic Management

	2013-14	2014-15
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	7,572	8,515
Government Payment for Outputs	7,202	8,258

Output 2.2: Financial Management

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 Commonwealth Grants Commission;
- provide advice to the Government on financial and budget policy issues; and
- review government programs and functions.

Table 10: Output 2.2: Financial Management

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	16,015	31,157
Government Payment for Outputs	13,031	26,848

Output Class 3: Revenue and Government Business Management

Table 11: Output Class 3: Revenue and Government Business Management¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost²	N/A	15,002
Government Payment for Outputs	N/A	15,921

Notes:

1. This output was previously Output 1.1 Revenue and Business Management in the former Commerce and Works Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.
2. Total cost includes depreciation and amortisation of \$0.348 million in 2014-15.

Output 3.1: Revenue and Government Business Management

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 include:

- collecting taxation revenue in line with budget estimates;
- providing high quality and timely advice to assist taxpayers in meeting their obligations;
- processing objections to assessments and decisions, in accordance with timeframes published on the ACT Revenue Office website;

- processing Home Buyer Concession Scheme transactions and Pensioner Duty Concession Scheme transactions;
- processing Deferred Duty applications;
- processing First Home Owner Grant applications; and
- advice on the structure and operations of ACTEW and ACTTAB.

Output Class 4: Shared Services ICT

Table 12: Output Class 4: Shared Services ICT¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost²	N/A	145,698
Government Payment for Outputs	N/A	11,667

Notes:

1. This output was previously Output 2.1 Shared Services ICT in the former Commerce and Works Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.
2. Total cost includes depreciation and amortisation of \$19.998 million in 2014-15.

Output 4.1: Shared Services ICT

Shared Services ICT provides a complete range of ICT services to the Government, including infrastructure, applications support and development, ICT policy and ICT project services.

The key outputs to be delivered include:

- services to government agencies as outlined in 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;
- management of the whole of government communications network;
- business systems support; and
- general service and help desk functions.

Output Class 5: Shared Services Procurement

Table 13: Output Class 5: Shared Services Procurement¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost²	N/A	24,358
Government Payment for Outputs	N/A	4,413

Notes:

1. This output was previously Output 3.1 Shared Services Procurement in the former Commerce and Works Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.
2. Total cost includes depreciation and amortisation of \$0.308 million in 2014-15.

Output 5.1: Shared Services Procurement

Shared Services Procurement undertakes procurement activities on behalf of government directorates and agencies for infrastructure, capital works, 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 include:

- procurement and associated risk management services to agencies, including delivering capital works projects on behalf of agencies;
- coordination of Work Health and Safety Active Certification Policy for ACT Government construction sites;
- the Government contracts register;
- supplier pre-qualification arrangements; and
- the secretariat to the Government Procurement Board.

Output Class 6: Shared Services Human Resources

Table 14: Output Class 6: Shared Services Human Resources¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost²	N/A	26,035
Government Payment for Outputs	N/A	2,078

Notes:

1. This output was previously Output 4.1 Shared Services Human Resources in the former Commerce and Works Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.
2. Total cost includes depreciation and amortisation of \$0.878 million in 2014-15.

Output 6.1: Shared Services Human Resources

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 include:

- payroll and personnel services, including tax payments and salary packaging;
- recruitment services;
- support in the management of employee relations processes;
- coordination and facilitation of ACT Public Service wide training and development;
- statutory and human resources management reporting;
- organisational position and data management;
- a full range of record 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.

Output Class 7: Shared Services Finance

Table 15: Output Class 7: Shared Services Finance¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost²	N/A	16,150
Government Payment for Outputs	N/A	663

Notes:

1. This output was previously Output 5.1 Shared Services Finance in the former Commerce and Works Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.
2. Total cost includes depreciation and amortisation of \$0.433 million in 2014-15.

Output 7.1: Shared Services Finance

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

The key outputs to be delivered 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 whole of government framework for questions; tax returns and advice;
- financial reporting services; and
- in-house print and electronic publishing.

Output Class 8: Economic Development

Table 16: Output Class 8: Economic Development¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost²	N/A	232,062
Government Payment for Outputs	N/A	92,644

Notes:

1. This output class was previously Output Class 1 Economic Development in the former Economic Development Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) following the July 2014 Administrative Arrangements (the AAs). This output class also includes the Community Facilities and artsACT functions transferred from the Community Services Directorate following the AAs.
2. Total cost includes depreciation and amortisation of \$38.423 million in 2014-15.

Output 8.1: Policy, Strategy and Infrastructure Delivery

Policy, Strategy and Infrastructure Delivery provides economic development policy advice to promote economic development. It provides gaming and racing policy advice in consultation with the Gambling and Racing Commission and leads and coordinates the delivery of the Government's land supply strategy. It also delivers and oversees a 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.

Table 17: Output 8.1: Policy, Strategy and Infrastructure Delivery^{1,2}

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	N/A	18,787
Government Payment for Outputs	N/A	17,723

Notes:

1. This output was previously Output 1.1 Policy, Strategy and Infrastructure Delivery in the former Economic Development Directorate (EDD). Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) following the July 2014 Administrative Arrangements.
2. This was a new output in the EDD 2014-15 Budget Statements prior to being transferred to CMTEDD. The output is comprised of the former EDD Output 1.1 Economic Development Policy and EDD Output 1.6 Land Strategy and Infrastructure Delivery.

Output 8.2: Innovation, Trade and Investment

Innovation, Trade and Investment delivers programs, initiatives and business policy advice that promote the economic development of the broader capital region, including universities, research organisations, commercialisation entities, business organisations and other government agencies. It also delivers the Skilled and Business Migration Program and participates in business and innovation policy forums, including Ministerial Councils and other national business, innovation and science infrastructure forums.

Table 18: Output 8.2: Innovation, Trade and Investment^{1,2}

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	N/A	11,409
Government Payment for Outputs	N/A	9,345

Notes:

1. This output was previously Output 1.2 Innovation, Trade and Investment in the former Economic Development Directorate (EDD). Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) following the July 2014 Administrative Arrangements.
2. The title of this output was changed in the EDD 2014-15 Budget Statements from Business Development prior to being transferred to CMTEDD.

Output 8.3: VisitCanberra

VisitCanberra creates and implements a range of innovative tourism marketing and development programs, in partnership with local industry, national bodies and institutions, which aim to support the Territory's economic development through increased visitation to the ACT and region.

Table 19: Output 8.3: VisitCanberra^{1,2}

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	N/A	14,410
Government Payment for Outputs	N/A	10,661

Notes:

1. This output was previously Output 1.3 VisitCanberra in the former Economic Development Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.
2. The title of this output was changed in the EDD 2014-15 Budget Statements from Tourism prior to being transferred to CMTEDD.

Output 8.4: Sport and Recreation

Sport and Recreation develops and implements sporting programs and provides policy advice and support services to high performance athletes in the ACT. It also administers grants and delivers education and training opportunities to maintain and enhance the capabilities of the sport and recreation sector in the Territory. Sport and Recreation is responsible for the planning and delivery of new sporting infrastructure and the ongoing management and maintenance of a range of sportsgrounds, aquatic/leisure and associated facilities.

Table 20: Output Class 8.4: Sport and Recreation¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	N/A	53,582
Government Payment for Outputs	N/A	30,724

Note:

1. This output was previously Output 1.4 Sport and Recreation in the former Economic Development Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.

Output 8.5: Venues and Events

Venues and Events promotes and manages major events at elite venues including GIO Stadium, Manuka Oval, Stromlo Forest Park and the Canberra Business Event Centre. It also manages and delivers major events such as Floriade, Floriade NightFest, the Enlighten Festival, New Year's Eve, Australia Day and Canberra Day celebrations and the Canberra Nara Candle Festival.

Table 21: Output 8.5: Venues and Events¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	N/A	22,173
Government Payment for Outputs	N/A	10,972

Note:

1. This output was previously Output 1.5 Venues and Events in the former Economic Development Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.

Output 8.6: Property Services

ACT Property Group manages Territory-owned commercial buildings, government office accommodation, community/multipurpose buildings and leases commercial buildings on behalf of the Territory.

Table 22: Output 8.6: Property Services¹

	2013-14	2014-15
	Est. Outcome	Budget
	\$'000	\$'000
Total Cost	N/A	99,236
Government Payment for Outputs	N/A	2,341

Note:

1. This output is an amalgamation of measures previously reported under Output 2.1 Government Services in the Territory and Municipal Services Directorate and Output 3.1 Community Relations in the Community Services Directorate. These measures were transferred to the Chief Minister, Treasury and Economic Development Directorate and incorporated into a new output following the July 2014 Administrative Arrangements.

Output 8.7: Arts Engagement

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.

Table 23: Output 8.7: Arts Engagement¹

	2013-14	2014-15
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	N/A	12,465
Government Payment for Outputs	N/A	10,878

Note:

1. This output was previously Output 3.2 Arts Engagement in the Community Services Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.

Accountability Indicators

Output Class 1: Government Strategy

Output 1.1: Government Policy and Reform

Table 24: Accountability Indicators Output 1.1

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Whole of government policy and project initiatives ¹	3	3	3
b. Regional partnerships and participation ²	2	2	2
c. Support for COAG and CAF meetings ³	4	4	4
d. Demographic Update ⁴	1	1	n/a
e. Government Progress Report ⁵	June 2014	June 2014	June 2015
f. Cabinet and Strategic Board Support ⁶	2	2	2
g. Regulatory and process reform initiatives ⁷	n/a	n/a	3

Notes:

1. This measure incorporates key government policy and project initiatives to be delivered by the Directorate during the year. Scope, delivery and timing of initiatives may vary depending on emerging priorities that impact on resource availability.
2. This measure reflects involvement in two key regional partnerships – implementation of initiatives under a memorandum of understanding with the NSW Government on regional cooperation (1 project) and involvement with regional councils through the South East Regional 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. Discontinued measure. This measure related to a project updating ACT population projections based on 2011 census.
5. This measure relates to a Government Progress Report on longer term strategic policy.
6. This measure covers the annual cycle of secretariat support to Cabinet and to the Strategic Board.
7. New measure. This measure covers policy and project initiatives targeted at improving the effectiveness and efficiency of regulation and processes to strengthen the delivery of Government priorities. Scope, delivery and timing of initiatives may vary depending on emerging priorities that impact on resource availability.

Output 1.2: Public Sector Management

Table 25: Accountability Indicators Output 1.2

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Conduct the annual whole of government Graduate Program ¹	1	1	1
b. Conduct of Enterprise Agreement negotiations ²	1	1	n/a
c. Continue to implement the ACTPS Workers' Compensation and Work Safety Improvement Plan ³	Jun 2014	Jun 2014	Jun 2015
d. Publish a State of the Service Report ⁴	Sep 2013	Sep 2013	Sep 2014
e. Update recruitment guidelines ⁵	Sep 2013	Not achieved	n/a
f. Review ACTPS Respect, Equity and Diversity Framework ⁶	Apr 2014	June 2014	n/a
g. Implement agreed recommendations of the ACT Classification Review ⁷	Jun 2014	Jun 2014	n/a
h. Finalise Enterprise Agreement negotiations ⁸	n/a	n/a	1
i. 2014 ACT Public Sector All Staff Survey Report ⁹	n/a	n/a	1
j. Coordinate the whole of government Healthy Weight Action Plan ¹⁰	n/a	n/a	Jun 2015
k. Regulatory reform of ACTPS Employment Framework and processes ¹¹	n/a	n/a	1

Notes:

1. This measure covers implementation of the ACTPS whole of government Graduate Program, including the 2014 graduate intake, recruitment, selection and commencement of the 2015 intake, and planning for the 2016 intake. The measure will be considered complete when the activities under the Program are undertaken.
2. Discontinued measure. This measure covered the Directorate's role in leading negotiations for the next Template Enterprise Agreement.
3. This measure covers ongoing implementation of the ACTPS workers' compensation improvement plan, including the implementation of the capability strengthening framework, new reporting tools, rehabilitation provider management and early intervention strategies.
4. This measure covers the publication of the annual State of the Service Report, which incorporates the ACT Public Sector Workforce Profile Report and the report on the implementation of the ACTPS Respect, Equity and Diversity Framework.
5. Discontinued measure. This measure covered 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. The measure has been delayed pending the review of the *Public Sector Management Act 1994*.
6. Discontinued measure. This measure covered the review of the Respect, Equity and Diversity Framework after 3 years of operation.
7. Discontinued measure. This measure covered incorporating appropriate recommendations of the ACT Classification Review into the employment framework.
8. New measure. This measure covers the finalisation of terms and conditions negotiations, and their implementation.
9. New measure. This measure covers the report of the 2014 ACT Public Sector All Staff Survey.
10. New measure. This measure covers ongoing coordination of all Healthy Weight Action Plan initiatives. The measure is considered complete when the report describing the Action Plan achievements within the year is published.
11. New measure. This measure covers policies and projects targeted at improving the effectiveness and efficiency of regulation in relation to the ACTPS Employment Framework. Expected projects relate to the implementation of the revised Public Sector Management Act.

Output 1.3: Industrial Relations Policy

Table 26: Accountability Indicators Output 1.3

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Provide advice to Government on developments in the national workplace safety agenda ¹	4	4	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 2014	Apr 2014	Apr 2015
d. In accordance with Government directions, make changes to the <i>Workers Compensation Act 1951</i> ⁴	Jun 2014	Jun 2014	Jun 2015
e. Provide advice to the Government regarding issues arising from the National Workplace Relations System ⁵	4	4	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	3	5	3
i. Provide policy and legislative advice to the Government on issues relating to dangerous substances, including chemical, explosives and asbestos regulation ⁹	3	5	6
j. Implement the recommendations of the <i>Getting Home Safely</i> Report ¹⁰	6	6	6

Notes:

1. This measure covers the preparation of briefing papers to the Government on significant national developments in work health and 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. This measure is considered complete on receipt of the actuarial analysis and reporting to the Minister for Workplace Safety and Industrial Relations.
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 submissions to the Government proposing amendments are 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.
9. This measure covers advice on the *Dangerous Substances Act 2004*, including chemical explosives and asbestos regulation.
10. 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 are lodged with the Government.

Output 1.4: Coordinated Communications and Community Engagement

Table 27: Accountability Indicators Output 1.4

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Quarterly reporting to Government on Centenary of Canberra progress ¹	2	2	n/a
b. Average number of visits per month to the Time to Talk Canberra website ²	2,200	2,400	2,200
c. Deliver two city-wide whole of government newsletters ³	Sep 2013 Mar 2014	Sep 2013 Mar 2014	Sep 2014 Mar 2015
d. Annual number of ACT Government Digital Mail Service newsletters ⁴	n/a	n/a	96

Notes:

1. Discontinued Measure. This measure covers information updates to Government on the 2013 Centenary of Canberra program that are no longer required.
2. This measure covers visits to the Time to Talk Canberra website. The estimated outcome for 2013-14 was determined by analysis of the total number of unique visits to the site.
3. This measure covers the production and distribution of two 'Our City, Our Community' newsletters that provide information to ACT residents on the activities of the Government, and outline upcoming programs, initiatives and events.
4. New Measure: This measure covers the total number of ACT Government messages distributed during the year to subscribers of the ACT Government Digital Mail Service.

Output Class 2: Financial and Economic Management

Output 2.1: Economic Management

Table 28: Accountability Indicators Output 2.1

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Briefings on the ACT economy ¹	115	115	115
b. Submission to CGC Annual Update ²	1	1	1
c. Submission to credit rating agency ³	1	1	1

Notes:

1. This measure covers briefings on the most recent key economic indicators for Canberra and the Australian Capital Territory that are updated with new data released either monthly or quarterly.
2. This measure covers the annual submission to the Commonwealth Grant Commission, which forms part of their annual data update which will determine the ACT's annual share of the national GST pool.
3. This measure covers the annual submission to the credit rating agency Standard & Poor's (S&P). This enables S&P to make an assessment of the credit rating of the ACT Government. The submission is a day-long meeting with the agency, which includes a presentation.

Output 2.2: Financial Management

Table 29: Accountability Indicators Output 2.2

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Budget presented in accordance with legislative timeframes ¹	1	1	1
b. Budget Review presented in accordance with legislative timeframes ²	1	1	1
c. Annual Financial Statements for the Territory provided in accordance with legislative timeframes ³	1	1	1
d. Quarterly Consolidated Financial Statements presented in accordance with legislative timeframes ⁴	4	4	4
e. Policy/service area reviews ⁵	6	6	n/a
f. Policy/service area reviews commenced ⁶	n/a	n/a	3
g. Policy/service area reviews completed ⁷	n/a	n/a	7
h. Regulatory reform in relation to financial processes ⁸	n/a	n/a	1

Notes:

1. The Territory Budget presented to the Legislative Assembly in accordance with the timing prescribed in section 5 of the *Financial Management Act 1996* (FMA).
2. The Budget Review for the Territory presented to the Legislative Assembly in accordance with the timing prescribed in section 20A of the FMA.
3. 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.
4. The Quarterly Consolidated Financial Statements to be presented to the Legislative Assembly in accordance with the timing prescribed in section 26 of the FMA.
5. Discontinued measure - replaced by indicator (f) and indicator (g). In 2013-14 reviews commenced for Human Resources and Financial Services, Parks and City Services, Emergency Services Agency, Corrective Services, and ACTION. The review of Government Schools did not commence due to the implementation of the National Education Reforms. An additional review of the Commonwealth Fire Payment commenced in 2013-14.

6. New Measure. In 2014-15 reviews expected to commence comprise: Property Management, Parking Infrastructure and Service Delivery Models, and the Concessions Program.
7. New Measure. In 2014-15 reviews expected to be completed comprise: Property Management, Parking Infrastructure and Service Delivery Models, the Concessions Program, the Commonwealth Fire Payment, Emergency Services Agency, Corrective Services and ACTION.
8. New Measure. This measure covers policy and project initiatives targeted at improving the effectiveness and efficiency of regulation in relation to financial processes

Output Class 3: Revenue and Government Business Management

Output 3.1: Revenue and Government Business Management

Table 30: Accountability Indicators Output 3.1¹

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Debt Management – level of overdue debt as a percentage of tax revenue ²	n/a	n/a	2.5%
b. Compliance revenue per inspector	n/a	n/a	\$360,000

Notes:

1. This output was previously Output 1.1 Revenue and Business Management in the former Commerce and Works Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.
2. '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.

Output Class 4: Shared Services ICT

Output 4.1: Shared Services ICT

Table 31: Accountability Indicators Output 4.1¹

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Costs compared to peer organisations' costs, as benchmarked by an independent organisation ²	n/a	n/a	Within 5%
b. Email availability across government during core business hours ³	n/a	n/a	100%
c. Service requests made via the Service Desk are resolved within Service Level Agreements' timeframes ⁴	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
e. Number of successful attacks on internally hosted ACT Government web sites	n/a	n/a	0

Notes:

1. This output was previously Output 2.1 Shared Services ICT in the former Commerce and Works Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.
2. The independent benchmarking is undertaken annually.
3. Established by determining up-time of each core component of the network across core business hours (Monday to Friday 8am to 6pm).
4. Established by determining how quickly requests made to ICT Service Desk are resolved in comparison to agreed Service Level Agreement timeframes.

Output Class 5: Shared Services Procurement

Output 5.1: Shared Services Procurement

Table 32: Accountability Indicators Output 5.1¹

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Proportion of Government funded annual Capital Works program supported with project procurement services ²	n/a	n/a	90%
b. Proportion of tenders available to potential tenderers in electronic format ³	n/a	n/a	>80%
c. Proportion of relevant projects with WHS audits performed in accordance with the Active Certification Audit Program ⁴	n/a	n/a	>90%
d. Average square metres of office accommodation per employee	n/a	n/a	15.5

Notes:

1. This output was previously Output 3.1 Shared Services Procurement in the former Commerce and Works Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.
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.
3. It measures the proportion of tenders published on the Shared Services Procurement website that are available to the public to download in electronic format.
4. New measure.

Output Class 6: Shared Services Human Resources

Output 6.1: Shared Services Human Resources

Table 33: Accountability Indicators Output 6.1¹

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Service requests made via the Integrated Customer Service (ICS) system are resolved within 5 working days	n/a	n/a	95%
b. Data for Annual Reports and the Workforce Profile are provided within the agreed timeframe	n/a	n/a	100%
c. Performance standards in Recruitment Services for permanent and temporary vacancies services specifications achieved ²	n/a	n/a	95%

Notes:

1. This output was previously Output 4.1 Shared Services Human Resources in the former Commerce and Works Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.
2. Represents the overall average of performance standards in recruitment service specifications being achieved.

Output Class 7: Shared Services Finance

Output 7.1: Shared Services Finance

Table 34: Accountability Indicators Output 7.1¹

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
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 10 th working day of July	n/a	n/a	100%
e. Average time (i.e. working days) taken to enter accounts payable invoices into Oracle following receipt at Shared Services Finance from directorates	n/a	n/a	2

Note:

1. This output was previously Output 5.1 Shared Services Finance in the former Commerce and Works Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.

Output Class 8: Economic Development

Output 8.1: Policy, Strategy and Infrastructure Delivery

Table 35: Accountability Indicators Output 8.1^{1,2}

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Infrastructure Plan ³	n/a	n/a	n/a
b. Construction Snapshots ⁴	n/a	n/a	2
c. Economic Development Policy and Project Initiatives ⁵	n/a	n/a	4
d. Gaming and Racing Policy ⁶	n/a	n/a	2
e. Red Tape Reduction legislation/initiatives ⁷	n/a	n/a	n/a
f. Regulatory and Process Reform initiatives ⁸	n/a	n/a	2
g. Median House Price/Income Multiple ⁹	n/a	n/a	n/a
h. Median Unit Price/Income Multiple ⁹	n/a	n/a	n/a
i. Capital Works Projects			
– Percentage of Projects Completed on Budget ¹⁰	n/a	n/a	90%
– Percentage of Projects Completed on Time ¹¹	n/a	n/a	80%
j. 4-year Indicative Land Release Program published	n/a	n/a	1

Notes:

- This output was previously Output 1.1 Policy, Strategy and Infrastructure Delivery in the former Economic Development Directorate (EDD). Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) following the July 2014 Administrative Arrangements.
- Several measures have been discontinued in 2014-15. Where this was planned prior to the transfer of EDD to CMTEDD, the discontinued measures were not transferred. For details on these measures refer to the EDD 2014-15 Budget Statement.
- Discontinued measure. The preparation of the Infrastructure Plan update has been transferred to Output 2.2 Financial Management.
- This measure covers the preparation of two Construction Snapshots for 2014-15.
- This measure incorporates key Government economic development policy and project initiatives to be delivered by the Directorate including: implementation of actions included in the Affordable Housing Action Plan Phase III; and journey to work statistical analysis.
- This measure includes: a review of the effectiveness of the *Gaming Machine (Club Governance) Amendment Act 2011*.
- Discontinued measure. Responsibility for part of this function has been transferred to Output 1.1 Government Policy and Reform.
- New Measure. This activity was previously measured under (e) 'Red Tape Reduction legislation/initiatives' and includes: a review of the *Public Baths and Public Bathing Act 1956*.
- Discontinued measure. Activity measured under this indicator will continue to be monitored through Strategic Objective 11 'Improving Housing Affordability'.
- 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.
- This target measures the percentage of New Capital Works projects that are delivered on or before the original timeframe published in the Budget Papers.

Output 8.2: Innovation, Trade and Investment

Table 36: Accountability Indicators Output 8.2^{1,2}

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Rate of contact and engagement of local businesses and entrepreneurs to the ACT Government's business development programs:			
– Innovation Connect new client connections	n/a	n/a	70
– Innovation Connect successful grant applications	n/a	n/a	20
– 'Clean tech' sector new client connections	n/a	n/a	5
– 'Clean tech' sector successful grant applications	n/a	n/a	3
– CBR Innovation Network ³	n/a	n/a	1
b. Global Connect			
– Offshore trade development missions	n/a	n/a	2
– Global Connect grants delivered	n/a	n/a	15
c. Investment Facilitation			
– Total number of lead responses generated from Invest Canberra program activity	n/a	n/a	15
d. Skilled Migration Attraction and Facilitation			
– Employer Sponsored certified	n/a	n/a	550
– Skilled Independent certified	n/a	n/a	500
e. ScreenACT			
– Professional development	n/a	n/a	100
– ACT Film Fund applications	n/a	n/a	5
f. ICT sector programs group			
– National ICT Australia	n/a	n/a	6
– CollabIT	n/a	n/a	1

Notes:

1. This output was previously Output 1.2 Innovation, Trade and Investment in the former Economic Development Directorate (EDD). Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) following the July 2014 Administrative Arrangements.
2. Several measures have been discontinued in 2014-15. Where this was planned prior to the transfer of EDD to CMTEDD, the discontinued measures were not transferred. For details on these measures refer to the EDD 2014-15 Budget Statement.
3. New measure. The operating model and governance structure of the CBR Innovation Network will be established in consultation with stakeholders by 1 October 2014.

Output 8.3: VisitCanberra

Table 37: Accountability Indicators Output 8.3¹

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. ACT Accommodation – Room Occupancy Rate (%) ²	n/a	n/a	>national average
b. Canberra and Region Visitors Centre (CRVC) – Overall visitor satisfaction with customer service levels at the CRVC ³	n/a	n/a	>85%
c. Number of visits to the ‘visitcanberra’ website ⁴	n/a	n/a	1,300,000

Notes:

1. This output was previously Output 1.3 VisitCanberra in the former Economic Development Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.
2. Room occupancy rates are taken from the annual 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. The latest available data for the year ending June 2013 indicates that the ACT occupancy rate was 69.0 per cent and the National rate was 65.3 per cent.
3. Satisfaction with overall customer service levels at the CRVC is captured as part of a broader Satisfaction Survey open to visitors throughout the year. Survey data is recorded using the *Survey Monkey* online program.
4. 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 revised target for 2014-15 reflects increasing interest in the ‘visitcanberra’ website due to the legacy of the Centenary of Canberra celebrations.

Output 8.4: Sport and Recreation

Table 38: Accountability Indicators Output 8.4¹

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Customer satisfaction with ACT Academy of Sport services ²	n/a	n/a	92%
b. Percentage of customers satisfied with the management of sportsgrounds ³	n/a	n/a	95%
c. Percentage of customers satisfied with management of aquatic centres ⁴	n/a	n/a	93%
d. Number of targeted programs delivered in accordance with the Australian Sports Commission agreement ⁵	n/a	n/a	10

Notes:

1. This output was previously Output 1.4 Sport and Recreation in the former Economic Development Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.
2. Athletes and coaches are surveyed annually to determine their satisfaction with the support services provided by the ACT Academy of Sport.
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. 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.

Output 8.5: Venues and Events

Table 39: Accountability Indicators Output 8.5¹

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Deliver key community events			
– New Year’s Eve	n/a	n/a	1
– Australia Day	n/a	n/a	1
– Canberra Nara Candle Festival	n/a	n/a	1
– Canberra Festival	n/a	n/a	1
b. Number of Major Events at:			
– GIO Stadium ²	n/a	n/a	30
– Manuka Oval ³	n/a	n/a	9
– Stromlo Forest Park	n/a	n/a	7
c. Own Source Revenue by Venue ⁴			
– GIO Stadium ⁵	n/a	n/a	\$3,100,000
– Manuka Oval ⁶	n/a	n/a	\$280,000
d. Direct expenditure as a result of staging Floriade ⁷	n/a	n/a	\$35 million
e. Number of National Cultural Institutions participating in the Enlighten Festival ⁸	n/a	n/a	11

Notes:

1. This output was previously Output 1.5 Venues and Events in the former Economic Development Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.
2. The revised target reflects the seven Asian Football Cup games to be held at GIO Stadium in January 2015. The name of the measure has been amended to align with the new name of the Canberra Stadium under new sponsorship arrangements.
3. The revised target reflects the three Cricket World Cup matches to be held at Manuka Oval in February 2015.
4. The measure covers Own Source Revenue (measured as gross profit) generated by each venue and is based on pre-existing hiring agreements.
5. The name of the measure has been amended to align with the new name of the Canberra Stadium under new sponsorship arrangements.
6. The revised target reflects the cessation of tenancy agreements for CricketACT and AFLNSW at Manuka Oval.
7. This measure covers the economic contribution to the Territory of staging Floriade. Visitor expenditure data is derived from face-to-face interviews conducted on site with a random sample of event attendees. The event’s direct expenditure impact aims to capture the spending of all visitors that come to the ACT (or extend their stay) specifically for Floriade. The revised target reflects the way data is collected for the event, utilising post event online surveys that provide more accurate direct expenditure result. This is in addition to the face to face interviews previously used.
8. 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.

Output 8.6: Property Services

Table 40: Accountability Indicators Output 8.6

	2013-14 Targets	2013-14 Est. Outcome	2014-15 Targets
a. Use of Renewable Energy ¹	n/a	n/a	5%
b. Occupancy rate for properties designated for use by non government tenants ¹	n/a	n/a	96%
c. Tenant satisfaction with management of community facilities as measured by annual survey ^{2,3}	n/a	n/a	80%

Notes:

1. This measure was previously reported under Output 2.1 Government Services in the Territory and Municipal Services Directorate. The measure was transferred to the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) following the July 2014 Administrative Arrangements (the AAs).
2. This measure was previously reported under Output 3.1 Community Relations in the Community Services Directorate. The measure was transferred to CMTEDD following the AAs.
3. The annual survey measures the standard of service and assistance Community Facility Managers receive from the Directorate.

Output 8.7: Arts Engagement

Table 41: Accountability Indicators Output 8.7¹

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Number of art organisations supporting community participation ³	n/a	n/a	25 ²
b. Support for arts activity in the ACT ⁴	n/a	n/a	\$8,502,000
c. Tenant satisfaction with management of Community Arts Facilities ⁵	n/a	n/a	85%

Notes:

1. This output was previously Output 3.2 Arts Engagement in the Community Services Directorate. Its functions were transferred to the Chief Minister, Treasury and Economic Development Directorate following the July 2014 Administrative Arrangements.
2. The 2013-14 target was based on Key Arts Organisations that support community participation. However, following review of the first half of the year the estimated outcome and the target for 2014-15 reflect all arts organisations which support community participation.
3. Arts organisations supported by the ACT Arts Fund will implement the objectives of the ACT Arts Policy Framework.
4. 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.
5. The annual survey measures the standard of service and assistance the community arts facility managers receive from artsACT.

Financial Statements

Table 42: Chief Minister, Treasury and Economic Development Directorate: Operating Statement

2013-14 Budget		2013-14 Est. Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Income							
Revenue							
59,833	Government Payment for Outputs	52,045	194,559	274	162,478	156,510	155,977
0	User Charges - non ACT Government	0	15,708	#	16,414	16,588	17,149
4,097	User Charges - ACT Government	4,383	279,715	#	290,182	298,305	305,445
3,532	Interest	3,029	2,163	-29	2,219	2,297	2,265
44	Other Revenue	44	2,005	#	2,058	2,088	2,126
1,106	Resources Received Free of Charge	1,106	2,146	94	2,181	2,200	2,255
68,612	Total Revenue	60,607	496,296	719	475,532	477,988	485,217
Gains							
5,341	Other Gains	5,341	0	-100	0	0	0
5,341	Total Gains	5,341	0	-100	0	0	0
73,953	Total Income	65,948	496,296	719	475,532	477,988	485,217
Expenses							
23,640	Employee Expenses	25,482	153,224	501	157,339	160,250	162,403
4,753	Superannuation Expenses	4,668	24,512	425	25,658	26,658	27,407
22,507	Supplies and Services	19,250	241,995	#	227,244	233,748	238,272
1,412	Depreciation and Amortisation	325	63,020	#	67,081	70,758	74,831
3,534	Borrowing Costs	3,031	2,051	-32	2,088	2,149	2,094
0	Cost of Goods Sold	0	3,175	#	3,201	3,248	3,345
14,383	Grants and Purchased Services	8,393	48,012	472	34,690	25,640	25,005
0	Other Expenses	0	965	#	999	1,021	1,049
70,229	Total Ordinary Expenses	61,149	536,954	778	518,300	523,472	534,406
3,724	Operating Result	4,799	-40,658	-947	-42,768	-45,484	-49,189
Other Comprehensive Income							
<i>Items that will not be Reclassified Subsequently to Profit and Loss</i>							
0	Inc/Dec in Asset Revaluation Reserve Surpluses	0	0	-	66	66	66
0	Total Other Comprehensive Income	0	0	-	66	66	66
3,724	Total Comprehensive Income	4,799	-40,658	-947	-42,702	-45,418	-49,123

Table 43: Chief Minister, Treasury and Economic Development Directorate: Balance Sheet

Budget as at 30/6/14		Est. Outcome as at 30/6/14	Budget as at 30/6/15	Var	Estimate as at 30/6/16	Estimate as at 30/6/17	Estimate as at 30/6/18
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
Current Assets							
3,245	Cash and Cash Equivalents	3,663	42,273	#	34,055	27,231	23,748
2,895	Receivables	1,413	56,370	#	56,273	58,729	58,705
0	Inventories	0	152	#	153	154	155
0	Assets Held for Sale	0	21	#	21	21	21
42	Other Current Assets	42	7,797	#	7,869	7,941	8,013
6,182	Total Current Assets	5,118	106,613	#	98,371	94,076	90,642
Non Current Assets							
90,562	Receivables	68,412	71,516	5	71,465	68,895	66,320
0	Investments	0	993	#	993	993	993
339	Property, Plant and Equipment	1,093	1,155,832	#	1,109,136	1,132,294	1,143,651
7,546	Intangibles	8,743	17,926	105	13,447	8,713	32,019
0	Capital Works in Progress	0	318,286	#	419,069	370,583	290,083
0	Other Non-Current Assets	0	177	#	177	177	177
98,447	Total Non Current Assets	78,248	1,564,730	#	1,614,287	1,581,655	1,533,243
104,629	TOTAL ASSETS	83,366	1,671,343	#	1,712,658	1,675,731	1,623,885
Current Liabilities							
1,450	Payables	1,115	49,831	#	49,619	49,824	51,814
1,179	Interest-Bearing Liabilities	0	0	-	51	2,571	2,664
34	Finance Leases	34	1,202	#	1,186	1,202	1,186
8,723	Employee Benefits	8,747	56,671	548	57,885	60,522	63,170
0	Other Liabilities	0	12,114	#	12,403	11,967	12,176
11,386	Total Current Liabilities	9,896	119,818	#	121,144	126,086	131,010
Non Current Liabilities							
90,562	Interest-Bearing Liabilities	68,412	71,500	5	71,449	68,879	66,304
70	Finance Leases	70	1,477	#	1,502	1,479	1,504
648	Employee Benefits	636	3,946	520	4,054	4,178	4,239
134	Other Non-Current Provisions	134	198	48	198	198	198
0	Other	0	2,696	#	1,796	816	486
91,414	Total Non Current Liabilities	69,252	79,817	15	78,999	75,550	72,731
102,800	TOTAL LIABILITIES	79,148	199,635	152	200,143	201,636	203,741
1,829	NET ASSETS	4,218	1,471,708	#	1,512,515	1,474,095	1,420,144
REPRESENTED BY FUNDS EMPLOYED							
1,829	Accumulated Funds	4,218	1,031,138	#	1,071,879	1,033,393	979,376
0	Reserves	4,218	440,570	#	440,636	440,702	440,768
1,829	TOTAL FUNDS EMPLOYED	4,218	1,471,708	#	1,512,515	1,474,095	1,420,144

Table 44: Chief Minister, Treasury and Economic Development Directorate: Cash Flow Statement

2013-14 Budget		2013-14 Est. Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
59,833	Cash from Government for Outputs	52,045	194,559	274	162,478	156,510	155,977
4,097	User Charges	4,188	297,943	#	309,786	318,420	326,527
3,524	Interest Received	3,435	2,141	-38	2,210	2,279	2,283
5,894	Other Receipts	5,207	705,492	#	718,115	733,751	750,637
73,348	Operating Receipts	64,875	1,200,129	#	1,192,589	1,210,960	1,235,424
Payments							
23,389	Related to Employees	26,595	150,691	467	156,702	158,415	160,589
4,732	Related to Superannuation	4,684	24,310	419	25,740	26,472	27,227
21,360	Related to Supplies and Services	19,500	244,474	#	231,905	238,493	241,373
3,526	Borrowing Costs	3,437	2,022	-41	2,072	2,124	2,104
14,383	Grants and Purchased Services	8,393	48,013	472	34,648	25,624	24,989
5,929	Other	5,929	704,237	#	717,742	734,168	749,698
73,319	Operating Payments	68,538	1,173,756	#	1,168,809	1,185,296	1,205,980
29	NET CASH INFLOW / (OUTFLOW) FROM OPERATING ACTIVITIES	-3,663	26,379	820	23,780	25,664	29,444
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
19	Proceeds from Sale of Property, Plant and Equipment	19	330	#	361	348	374
1,105	Proceeds from Repayment of Loans Receivable	21,838	102	-100	125	125	2,624
1,124	Investing Receipts	21,857	432	-98	486	473	2,998
Payments							
0	Purchase of Property, Plant and Equipment and Capital Works	0	174,062	#	95,593	35,484	28,281
1,601	Purchase of Land and Intangibles	1,810	13,068	622	20,089	4,181	0
1,050	Issue of Loan	300	3,152	951	62	62	62
2,651	Investing Payments	2,110	190,282	#	115,744	39,727	28,343
-1,527	NET CASH INFLOW / (OUTFLOW) FROM INVESTING ACTIVITIES	19,747	-189,850	#	-115,258	-39,254	-25,345
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
2,651	Capital Injections from Government	2,110	179,975	#	103,103	26,742	15,006
0	Receipt of Transferred Cash Balances	0	41,386	#	0	0	0
2,651	Financing Receipts	2,110	221,361	#	103,103	26,742	15,006

2013-14 Budget		2013-14 Est. Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
	Payments						
0	Distributions to Government	0	6,084	#	6,624	6,774	6,864
0	Dividends to Government	0	12,970	#	12,970	12,970	12,970
1,105	Repayment of Borrowings	21,770	0	-100	0	0	2,499
28	Repayment of Finance Leases	28	226	707	249	232	255
1,133	Financing Payments	21,798	19,280	-12	19,843	19,976	22,588
1,518	NET CASH INFLOW / (OUTFLOW) FROM FINANCING ACTIVITIES	-19,688	202,081	#	83,260	6,766	-7,582
20	NET INCREASE / (DECREASE) IN CASH HELD	-3,604	38,610	#	-8,218	-6,824	-3,483
3,225	CASH AT THE BEGINNING OF REPORTING PERIOD	7,267	3,663	-50	42,273	34,055	27,231
3,245	CASH AT THE END OF REPORTING PERIOD	3,663	42,273	#	34,055	27,231	23,748

Table 45: Chief Minister, Treasury and Economic Development Directorate: Statement of Changes in Equity

Budget as at 30/6/14		Est. Outcome as at 30/6/14	Budget as at 30/6/15	Var	Estimate as at 30/6/16	Estimate as at 30/6/17	Estimate as at 30/6/18
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
Opening Equity							
-3,496	Opening Accumulated Funds	-2,391	4,218	276	1,031,138	1,071,879	1,033,393
0	Opening Asset Revaluation Reserve	0	0	-	440,570	440,636	440,702
-3,496	Balance at the Start of the Reporting Period	-2,391	4,218	276	1,471,708	1,512,515	1,474,095
Comprehensive Income							
3,724	Operating Result for the Period	4,799	-40,658	-947	-42,768	-45,484	-49,189
0	Inc/Dec in Asset Revaluation Reserve Surpluses	0	0	-	66	66	66
3,724	Total Comprehensive Income	4,799	-40,658	-947	-42,702	-45,418	-49,123
0	Transfer to/from Accumulated Funds	0	-440,570	#	0	0	0
0	Movement in Asset Revaluation Reserve	0	440,570	#	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
1,601	Capital Injections	1,810	176,887	#	103,103	26,742	15,006
0	Capital Distributions to Government	0	-6,084	#	-6,624	-6,774	-6,864
0	Inc/Dec in Net Assets due to Admin Restructure	0	1,350,315	#	0	0	0
0	Dividend Approved	0	-12,970	#	-12,970	-12,970	-12,970
1,601	Total Transactions Involving Owners Affecting Accumulated Funds	1,810	1,508,148	#	83,509	6,998	-4,828
Closing Equity							
1,829	Closing Accumulated Funds	4,218	1,031,138	#	1,071,879	1,033,393	979,376
0	Closing Asset Revaluation Reserve	0	440,570	#	440,636	440,702	440,768
1,829	Balance at the End of the Reporting Period	4,218	1,471,708	#	1,512,515	1,474,095	1,420,144

Notes to the Controlled Budget Statements

Administrative Arrangements 2014 (No 1) (the AAs) (Notifiable Instrument NI2014-310) came into effect on 7 July 2014. The Directorate's name changed from the Chief Minister and Treasury Directorate (CMTD) to the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) as a result of the AAs. In addition, the Economic Development Directorate (EDD) and Commerce and Works Directorate (CWD) were transferred to CMTEDD, along with Community Facilities and artsACT from the Community Services Directorate (CSD) and ACT Property Group from the Territory and Municipal Services Directorate (TAMSD).

The increases in the 2014-15 Budget from the 2013-14 estimated outcome resulting from these transfers are reflected in the table below.

Table 46: 2014-15 Impact of Transfers into the Chief Minister, Treasury and Economic Development Directorate Resulting from the Administrative Arrangements of 7 July 2014

	Community Facilities \$'000	artsACT \$'000	ACT Property Group \$'000	CWD \$'000	EDD \$'000	Total \$'000
Operating Statement						
Revenue						
Government Payment for Outputs	1,361	10,878	980	34,742	79,425	127,386
User Charges - non ACT Government	974	0	3,166	369	11,199	15,708
User Charges - ACT Government	0	0	92,114	181,409	1,708	275,231
Interest	0	0	0	236	50	286
Other Revenue	0	0	0	1,820	147	1,967
Resources Received Free of Charge	0	0	0	1,012	0	1,012
Total Revenue	2,335	10,878	96,260	219,588	92,529	421,590
Expenses						
Employee Expenses	447	1,460	8,293	97,975	17,483	125,658
Superannuation Expenses	43	288	1,014	14,991	3,176	19,512
Supplies and Services	1,845	1,255	75,909	91,868	43,103	213,980
Depreciation and Amortisation	2,274	1,587	9,304	21,965	25,258	60,388
Borrowing Costs	0	0	107	16	49	172
Cost of Goods Sold	0	0	0	0	3,175	3,175
Grants and Purchased Services	0	7,875	0	0	27,580	35,455
Other Expenses	0	0	0	428	537	965
Total Expenses	4,609	12,465	94,627	227,243	120,361	459,305
Operating Result	-2,274	-1,587	1,633	-7,655	-27,832	-37,715
Balance Sheet						
Assets						
Cash and Cash Equivalents	0	556	7,753	26,255	2,924	37,488
Current and Non Current Receivables	144	425	4,987	44,104	5,319	54,979
Inventories	0	0	85	0	67	152
Assets Held for Sale	0	0	0	21	0	21
Investments	0	0	0	0	993	993
Property, Plant and Equipment	132,571	65,948	361,581	62,307	532,506	1,154,913
Intangibles	0	0	36	11,295	0	11,331

	Community Facilities	artsACT	ACT Property Group	CWD	EDD	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Capital Works in Progress	13,051	0	9,613	10,446	285,176	318,286
Current and Non Current Other Assets	0	0	2,296	4,940	696	7,932
Total Assets	145,766	66,929	386,351	159,368	827,681	1,586,095
Liabilities						
Payables	105	428	6,673	30,614	10,915	48,735
Current and Non Current Finance Leases	0	0	1,112	801	670	2,583
Current and Non Current Employee Benefits	0	494	2,994	39,322	8,084	50,894
Current Other Liabilities	0	0	3,400	9,532	1,878	14,810
Non Current Other Provisions	0	0	0	64	0	64
Total Liabilities	105	922	14,179	80,333	21,547	117,086
Net Assets	145,661	66,007	372,172	79,035	806,134	1,469,009

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the decrease of \$7.788 million in the 2013-14 estimated outcome from the original budget is mainly due to the rollover of funding from 2013-14 to future years (\$15.892 million) and savings from the discontinuation of the Accelerated Land Development initiative (\$1.111 million), partially offset by the rollover of appropriation from 2012-13 (\$7.035 million) and 2nd Appropriation initiatives (\$2.048 million); and
 - the increase of \$142.514 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of \$127.386 million from other directorates following the AAs as outlined in Table 46 above, the rollover of funding from 2013-14 to future years, removal of the impact of the discontinuation of the Accelerated Land Development initiative (\$1.111 million), 2nd Appropriation initiatives (\$2.198 million) and new initiatives (\$6.755 million), partially offset by the removal of the impact of the rollover of appropriation from 2012-13 (\$7.035 million), the impact of the funding profile of previously funded programs and cessation of programs such as the Centenary of Canberra – ACT Celebratory Program.
- user charges – non ACT Government: the increase of \$15.708 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfers from other directorates following the AAs as outlined in Table 46 above.
- user charges – ACT Government: the increase of \$275.332 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfers from other directorates following the AAs as outlined in Table 46 above.

- interest: the decrease of \$0.866 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the University of Canberra (UC) Loan being repaid earlier than anticipated, partially offset by the transfer of \$0.286 million from other directorates following the AAs as outlined in Table 46 above.
- other revenue: the increase of \$1.961 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfers from other directorates following the AAs as outlined in Table 46 above.
- resources received free of charge: the increase of \$1.040 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfers from other directorates following the AAs as outlined in Table 46 above.
- employee expenses:
 - the increase of \$1.842 million in the 2013-14 estimated outcome from the original budget results from 2nd Appropriation initiatives (\$1.554 million) and revised wage parameters, partially offset by the rollover of funding from 2013-14 to future years (\$0.220 million); and
 - the increase of \$127.742 million in the 2014-15 Budget from the 2013-14 estimated outcome reflects the transfer of \$125.658 million from other directorates following the AAs as outlined in Table 46 above, 2nd Appropriation initiatives (\$1.158 million), new initiatives (\$1.920 million) and the rollover of funding from 2013-14 to future years, partially offset by cessation of previously funded programs.
- superannuation expense: the increase of \$19.844 million in the 2014-15 Budget from the 2013-14 estimated outcome is due largely to the transfers from other directorates following the AAs as outlined in Table 46 above.
- supplies and services:
 - the decrease of \$3.257 million in the 2013-14 estimated outcome from the original budget is mainly due to the rollover of funding from 2013-14 to future years (\$5.947 million), partially offset by 2nd Appropriation initiatives (\$0.360 million) and the rollover of appropriation from 2012-13 (\$1.945 million); and
 - the increase of \$222.745 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of \$213.980 million from other directorates following the AAs as outlined in Table 46 above, the rollover of funding from 2013-14 to future years, 2nd Appropriation initiatives (\$0.941 million), new initiatives (\$2.383 million), partially offset by the removal of the impact of the rollover of appropriation from 2012-13 (\$1.945 million), the impact of the funding profile of previously funded programs and cessation of programs such as the Centenary of Canberra – ACT Celebratory Program.

- depreciation and amortisation:
 - the decrease of \$1.087 million in the 2013-14 estimated outcome from the original budget is mainly due to the later than planned transfer of completed projects from CWD and the later than planned completion of CMTEDD ICT capital works projects; and
 - the increase of \$62.695 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of \$60.388 million from other directorates following the AAs as outlined in Table 46 above, a full year of depreciation on ICT capital works projects completed toward the end of 2013-14 and completed assets transferred from CWD during 2013-14.
- borrowing costs: the decrease of \$0.980 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the UC loan being repaid earlier than anticipated, partially offset by the transfer of \$0.172 million from other directorates following the AAs as outlined in Table 46 above.
- cost of goods sold: the increase of \$3.175 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfers from other directorates following the AAs as outlined in Table 46 above.
- grants and purchased services:
 - the decrease of \$5.990 million in the 2013-14 estimated outcome from the original budget is mainly due to the rollover of funding from 2013-14 to future years (\$9.618 million) and savings from the discontinuation of the Accelerated Land Development initiative (\$1.111 million), partially offset by the rollover of appropriation from 2012-13 (\$4.846 million); and
 - the increase of \$36.619 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of \$35.455 million from other directorates following the AAs as outlined in Table 46 above, the rollover of funding from 2013-14 to future years, removal of the impact of savings from the discontinuation of the Accelerated Land Development initiative (\$1.111 million) and new initiatives (\$2.207 million), partially offset by the removal of the impact of the rollover of appropriation from 2012-13 (\$4.846 million) and the impact of the funding profile of previously funded programs.
- other expenses: the increase of \$0.965 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfers from other directorates following the AAs as outlined in Table 46 above.

Balance Sheet

- cash and cash equivalents: the increase of \$38.610 million in the 2014-15 Budget from the 2013-14 estimated outcome mainly reflects the transfers from other directorates following the AAs as outlined in Table 46 above.

- current and non-current receivables:
 - the decrease of \$23.632 million in the 2013-14 estimated outcome from the original budget reflects the UC loan being repaid earlier than anticipated (\$20.665 million) and revised loan arrangements for the finance facilities to the Exhibition Park Corporation (EPC) and Community Housing Canberra (CHC); and
 - the increase of \$58.061 million in the 2014-15 Budget from the 2013-14 estimated outcome is due largely to the transfer of \$54.979 million from other directorates following the AAs as outlined in Table 46 above and revised loan arrangements for the financial facilities to EPC and CHC.
- investments: the increase of \$0.993 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfers from other directorates following the AAs as outlined in Table 46 above.
- property, plant and equipment: the increase of \$1.155 billion in the 2014-15 Budget from the 2013-14 estimated outcome is due largely to the transfers from other directorates following the AAs as outlined in Table 46 above.
- intangibles:
 - the increase of \$1.197 million in the 2013-14 estimated outcome from the original budget mainly reflects a lower level of accumulated depreciation due to a later than planned transfer of completed projects from CWD and completion of CMTEDD capital works projects; and
 - the increase of \$9.183 million in the 2014-15 Budget from the 2013-14 estimated outcome results from the transfer of \$11.331 million from other directorates following the AAs as outlined in Table 46 above, partially offset by a higher level of accumulated depreciation reflecting the scheduled completion of capital projects in 2013-14.
- capital works in progress: the increase of \$318.286 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfers from other directorates following the AAs as outlined in Table 46 above.
- other assets: the increase of \$7.932 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfers from other directorates following the AAs as outlined in Table 46 above.
- current and non-current interest-bearing liabilities:
 - the decrease of \$23.329 million in the 2013-14 estimated outcome from the original budget reflects the UC loan being repaid earlier than anticipated (\$20.665 million) and revised loan arrangements for the finance facilities to EPC and CHC; and
 - the increase of \$3.088 million in the 2014-15 Budget from the 2013-14 estimated outcome is due largely to revised loan arrangements for the financial facilities to EPC and CHC.

- finance leases: the increase of \$2.575 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfers from other directorates following the AAs as outlined in Table 46 above.
- employee benefits: the increase of \$51.234 million in the 2014-15 Budget from the 2013-14 estimated outcome is due largely to the transfers from other directorates following the AAs as outlined in Table 46 above.
- other liabilities: the increase of \$14.810 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfers from other directorates following the AAs as outlined in Table 46 above.

Cash Flow Statement

Variations in this statement are explained in the notes above.

Statement of Changes in Equity

Variations in this statement are explained in the notes above.

Table 47: Chief Minister, Treasury and Economic Development Directorate: Statement of Income and Expenses on Behalf of the Territory

2013-14 Budget		2013-14 Est. Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Revenue							
0	Payment for Expenses on Behalf of the Territory	0	63,182	#	61,717	62,881	64,321
1,871	Taxes, Fees and Fines	1,859	1,062,264	#	1,383,920	1,476,211	1,574,351
0	User Charges – non ACT Government	0	126	#	129	129	129
1,514,003	Grants from the Commonwealth	1,542,262	1,621,500	5	1,658,211	1,751,304	1,839,497
192,133	Dividend Revenue	141,505	143,378	1	177,604	175,089	184,152
0	Land Revenue	0	867	#	12,690	12,485	12,951
0	Other Revenue	0	200	#	200	200	200
1,708,007	Total Revenue	1,685,626	2,891,517	72	3,294,471	3,478,299	3,675,601
Expenses							
11,596	Supplies and Services	11,694	11,550	-1	11,574	9,363	9,456
0	Grants and Purchased Services	0	38,770	#	40,589	41,144	41,938
0	Other Expenses	0	25,884	#	23,066	23,672	24,312
1,696,411	Transfer Expenses	1,673,932	2,815,313	68	3,219,242	3,404,120	3,599,895
1,708,007	Total Ordinary Expenses	1,685,626	2,891,517	72	3,294,471	3,478,299	3,675,601
0	Operating Result	0	0	-	0	0	0
Other Comprehensive Income							
<i>Items that will not be Reclassified Subsequently to Profit and Loss</i>							
0	Inc/Dec in Asset Revaluation Reserve Surpluses	0	0	-	17,870	19,763	19,763
0	Total Other Comprehensive Income	0	0	-	17,870	19,763	19,763
0	Total Comprehensive Income	0	0	-	17,870	19,763	19,763

Table 48: Chief Minister, Treasury and Economic Development Directorate: Statement of Assets and Liabilities on Behalf of the Territory

Budget as at 30/6/14		Est. Outcome as at 30/6/14	Budget as at 30/6/15	Var	Estimate as at 30/6/16	Estimate as at 30/6/17	Estimate as at 30/6/18
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
Current Assets							
0	Cash and Cash Equivalents	0	5,805	#	5,805	5,805	5,805
59,650	Receivables	26,593	174,658	557	180,962	180,341	182,076
0	Inventories	0	4,335	#	4,335	4,335	4,335
59,650	Total Current Assets	26,593	184,798	595	191,102	190,481	192,216
Non Current Assets							
0	Investments	0	1,226	#	1,226	1,226	1,226
0	Property, Plant and Equipment	0	511,398	#	564,972	647,439	725,906
0	Total Non Current Assets	0	512,624	#	566,198	648,665	727,132
59,650	TOTAL ASSETS	26,593	697,422	#	757,300	839,146	919,348
Current Liabilities							
59,650	Payables	26,593	208,929	686	213,003	210,152	209,657
0	Other Provisions	0	280	#	280	280	280
59,650	Total Current Liabilities	26,593	209,209	687	213,283	210,432	209,937
59,650	TOTAL LIABILITIES	26,593	209,209	687	213,283	210,432	209,937
0	NET ASSETS	0	488,213	#	544,017	628,714	709,411
REPRESENTED BY FUNDS EMPLOYED							
0	Accumulated Funds	0	450,170	#	488,170	553,170	614,170
0	Reserves	0	38,043	#	55,847	75,544	95,241
0	TOTAL FUNDS EMPLOYED	0	488,213	#	544,017	628,714	709,411

Table 49: Chief Minister, Treasury and Economic Development Directorate: Cash Flow Statement on Behalf of the Territory

2013-14 Budget		2013-14 Est. Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
0	Cash from Government for EBT	0	34,970	#	35,796	36,308	37,077
0	Cash from Government – CSO Payments	0	28,212	#	25,921	26,573	27,244
1,871	Taxes, Fees and Fines	1,859	1,219,459	#	1,285,689	1,416,022	1,511,489
0	User Charges	0	126	#	129	129	129
1,502,407	Grants Received from the Commonwealth	1,542,262	1,621,500	5	1,658,211	1,751,304	1,839,497
0	Other Receipts	0	85,419	#	117,860	79,609	82,748
182,002	Dividends	217,420	143,448	-34	171,174	175,555	182,262
1,686,280	Operating Receipts	1,761,541	3,133,134	78	3,294,780	3,485,500	3,680,446
Payments							
0	Related to Supplies and Services	11,694	11,550	-1	11,574	9,363	9,456
0	Grants and Purchased Services	0	39,491	#	40,590	41,147	41,941
0	Other	0	24,846	#	22,268	22,868	23,508
1,686,280	Territory Receipts to Government	1,749,847	3,059,477	75	3,222,578	3,414,352	3,607,771
1,686,280	Operating Payments	1,761,541	3,135,364	78	3,297,010	3,487,730	3,682,676
0	NET CASH INFLOW / (OUTFLOW) FROM OPERATING ACTIVITIES	0	-2,230	#	-2,230	-2,230	-2,230
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
0	Proceeds from Sale of Property, Plant and Equipment	0	39,491	#	40,590	41,147	41,941
0	Investing Receipts	0	2,230	#	2,230	2,230	2,230
Payments							
0	Purchase of Property, Plant and Equipment and Capital Works	0	76,550	#	38,000	65,000	61,000
0	Investing Payments	0	76,550	#	38,000	65,000	61,000
0	NET CASH INFLOW / (OUTFLOW) FROM INVESTING ACTIVITIES	0	-74,320	#	-35,770	-62,770	-58,770
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
0	Capital Injections from Government	0	76,550	#	38,000	65,000	61,000
0	Receipt of Transferred Cash Balances	0	5,805	#	0	0	0
0	Financing Receipts	0	82,355	#	38,000	65,000	61,000

2013-14 Budget		2013-14 Est. Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
0	NET CASH INFLOW / (OUTFLOW) FROM FINANCING ACTIVITIES	0	82,355	#	38,000	65,000	61,000
0	NET INCREASE / (DECREASE) IN CASH HELD	0	5,805	#	0	0	0
0	CASH AT THE BEGINNING OF REPORTING PERIOD	0	0	-	5,805	5,805	5,805
0	CASH AT THE END OF REPORTING PERIOD	0	5,805	#	5,805	5,805	5,805

Table 50: Chief Minister, Treasury and Economic Development Directorate: Statement of Changes in Equity on Behalf of the Territory

Budget as at 30/6/14	Est. Outcome as at 30/6/14	Budget as at 30/6/15	Var	Estimate as at 30/6/16	Estimate as at 30/6/17	Estimate as at 30/6/18
\$'000	\$'000	\$'000	%	\$'000	\$'000	\$'000
Opening Equity						
0	0	0	-	450,170	488,170	553,170
0	0	0	-	38,043	55,847	75,544
0	0	0	-	488,213	544,017	628,714
Comprehensive Income						
0	0	0	-	17,804	19,697	19,697
0	0	0	-	17,804	19,697	19,697
0	0	-38,043	#	0	0	0
0	0	38,043	#	0	0	0
0	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds						
0	0	76,550	#	38,000	65,000	61,000
0	0	411,663	#	0	0	0
0	0	488,213	#	38,000	65,000	61,000
Closing Equity						
0	0	450,170	#	488,170	553,170	614,170
0	0	38,043	#	55,847	75,544	95,241
0	0	488,213	#	544,017	628,714	709,411

Notes to the Territorial Budget Statements

The CMTEDD 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 to CMTEDD from the Commonwealth Treasury.

The CMTEDD Territorial financial statements also include dividend revenue collected from other ACT Government Agencies and a regulatory levy on workers' compensation insurers to offset the cost of administering workers' compensation laws.

In addition, following a revision to Administrative Arrangements effective from 7 July 2014 (the AAs), responsibility for the collection of taxes fees and fines and administration of the Land Rent Scheme and payments to First Home Owner's Grants recipients on behalf of the Territory has also transferred from the former Commerce and Works Directorate (CWD) to CMTEDD, along with responsibility for the management of the Canberra Business Development Fund (CBDF) and Racing Development Fund (RDF) from the Economic Development Directorate (EDD).

A detailed explanation of the grants, dividends and taxes, fees and fines is provided in Budget Paper 3.

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 \$63.182 million in the 2014-15 Budget from the 2013-14 estimated outcome reflects the transfer of CWD (\$58.892 million) and EDD (\$4.290 million) to CMTEDD as a result of the AAs.
- taxes, fees and fines: the increase of \$1.060 billion in 2014-15 Budget from the 2013-14 estimated outcome reflects the transfer of CWD to CMTEDD following the AAs (\$1.059 billion) and the stepped increase in the regulatory levy on workers' compensation insurers (\$1.1 million).
- grants from the Commonwealth:
 - the increase of \$28.259 million in the 2013-14 estimated outcome from the original budget is mainly due to increases in GST Revenue (\$11.1 million) and National Partnership Payments (NPPs) (\$17.908 million), including Homelessness (\$5.480 million) and the Majura Parkway Construction (\$12.990 million); and

- the increase of \$79.238 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to increases in GST Revenue (\$65.7 million), a return to more usual levels of Finance Assistance Grants to Local Governments following the roll forward of grants from 2013-14 to 2012-13 (\$24.102 million) and Specific Purpose and National Reform Payments (\$15.044 million), which includes an increase for the non-ACT Government Education (\$9.119 million). This is partially offset by a decrease in NPPs (\$26.280 million), including reduced funding for the Majura Parkway Construction (\$14.890 million) and Improving Public Hospital Services – Subacute Beds (\$9.9 million).
- dividend revenue:
 - the decrease of \$50.628 million in the 2013-14 estimated outcome from the original budget reflects updates to dividend revenue expected from ACT Government agencies, including ACTEW (\$23.521 million) and the Land Development Agency (LDA) (\$26.456 million); and
 - the increase of \$1.873 million in the 2014-15 Budget from the 2013-14 estimated outcome reflects updates to dividend revenue expected from ACT Government agencies, including an increased dividend from ACTEW (\$5.154 million), partially offset by a decreased dividend from LDA (\$3.385 million).
- grants and purchased services: the increase of \$38.770 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of CWD (\$34.598 million) and EDD (\$4.172 million) to CMTEDD as a result of the AAs.
- other expenses: the increase of \$25.884 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of CWD to CMTEDD following the AAs.
- transfer expenses:
 - the decrease of \$22.479 million in the 2013-14 estimated outcome from the original budget represents updated estimates for the transfer of revenue received from fees, Commonwealth grants and dividends to the Territory Banking Account (TBA); and
 - the increase of \$1.141 billion in the 2014-15 Budget from the 2013-14 estimated outcome reflects updated estimates for the transfer of revenue received from taxes, fees and fines, Commonwealth grants and dividends to the TBA.

Statement of Assets and Liabilities on Behalf of the Territory

- cash: the increase of \$5.805 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of CWD to CMTEDD following the AAs.
- receivables:
 - the decrease of \$33.057 million in the 2013-14 estimated outcome from the original budget is due to changes to end of year accrual estimates for dividend revenue, as indicated above; and

- the increase of \$148.065 million in the 2014-15 Budget from the 2013-14 estimated outcome is largely due to the transfer of CWD to CMTEDD following the AAs.
- inventories: the increase of \$4.335 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of CWD to CMTEDD following the AAs.
- investments: the increase of \$1.226 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of EDD to CMTEDD following the AAs.
- property, plant and equipment: the increase of \$511.398 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of CWD to CMTEDD following the AAs.
- payables:
 - the decrease of \$33.057 million in the 2013-14 estimated outcome from the original budget is due to changes to end of year accrual estimates for dividend revenue, as indicated above; and
 - the increase of \$182.336 million in the 2014-15 Budget from the 2013-14 estimated outcome is largely due to the transfer of CWD to CMTEDD following the AAs.

Cash Flow Statement on Behalf of the Territory

Variations in this statement are explained in the notes above.

Statement of Changes in Equity on Behalf of the Territory

Variations in this statement are explained in the notes above.

Table 51: Government Strategy Operating Statement

2013-14 Budget		2013-14 Est. Outcome	2014-15 Budget	Var	2015-16 Estimate	2016-17 Estimate	2017-18 Estimate
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
Revenue							
25,685	Government Payment for Outputs	31,812	32,067	1	28,537	27,727	27,518
4,097	User Charges - ACT Government	4,383	4,484	2	4,657	4,823	4,962
405	Resources Received Free of Charge	405	415	2	425	436	447
30,187	Total Revenue	36,600	36,966	1	33,619	32,986	32,927
Expenses							
14,136	Employee Expenses	17,371	16,700	-4	16,606	16,454	16,510
3,111	Superannuation Expenses	3,373	3,196	-5	3,169	3,211	3,290
11,264	Supplies and Services	12,417	14,250	15	11,786	12,038	11,975
384	Depreciation and Amortisation	100	707	607	738	1,353	1,544
2	Borrowing Costs	2	2	-	2	2	2
1,817	Grants and Purchased Services	4,299	3,122	-27	2,326	1,471	1,331
30,714	Total Ordinary Expenses	37,562	37,977	1	34,627	34,529	34,652
-527	Operating Result	-962	-1,011	-5	-1,008	-1,543	-1,725

Table 52: Financial and Economic Management Operating Statement

2013-14 Budget		2013-14 Est. Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Income							
Revenue							
34,148	Government Payment for Outputs	20,233	35,106	74	25,199	19,869	20,215
3,532	Interest	3,029	1,877	-38	1,925	1,999	1,960
44	Other Revenue	44	38	-14	26	26	27
701	Resources Received Free of Charge	701	719	3	719	719	737
38,425	Total Revenue	24,007	37,740	57	27,869	22,613	22,939
Gains							
5,341	Other Gains	5,341	0	-100	0	0	0
5,341	Total Gains	5,341	0	-100	0	0	0
43,766	Total Income	29,348	37,740	29	27,869	22,613	22,939
Expenses							
9,504	Employee Expenses	8,111	10,866	34	9,553	9,622	9,745
1,642	Superannuation Expenses	1,295	1,804	39	1,720	1,717	1,778
11,243	Supplies and Services	6,833	13,765	101	7,905	7,452	7,620
1,028	Depreciation and Amortisation	225	1,925	756	1,882	1,835	555
3,532	Borrowing Costs	3,029	1,877	-38	1,925	1,999	1,960
12,566	Grants and Purchased Services	4,094	9,435	130	6,847	1,857	1,867
39,515	Total Ordinary Expenses	23,587	39,672	68	29,832	24,482	23,525
4,251	Operating Result	5,761	-1,932	-134	-1,963	-1,869	-586

Table 53: Revenue and Government Business Management Operating Statement

2013-14 Budget	2013-14 Est. Outcome	2014-15 Budget	Var	2015-16 Estimate	2016-17 Estimate	2017-18 Estimate
\$'000	\$'000	\$'000	%	\$'000	\$'000	\$'000
Revenue						
0	0	15,921	#	16,360	19,605	18,402
0	0	10	#	10	10	10
0	0	709	#	721	721	739
		Charge				
0	0	16,640	#	17,091	20,336	19,151
Expenses						
0	0	8,628	#	8,956	9,111	9,250
0	0	1,465	#	1,596	1,718	1,773
0	0	4,561	#	4,772	6,630	5,183
0	0	348	#	124	39	3,936
		Depreciation and Amortisation				
0	0	15,002	#	15,448	17,498	20,142
0	0	1,638	#	1,643	2,838	-991
		Operating Result				

Table 54: Shared Services ICT Operating Statement

2013-14 Budget	2013-14 Est. Outcome	2014-15 Budget	Var	2015-16 Estimate	2016-17 Estimate	2017-18 Estimate
\$'000	\$'000	\$'000	%	\$'000	\$'000	\$'000
Revenue						
0	0	11,667	#	10,082	9,936	9,511
0	0	121,558	#	127,613	131,184	134,174
0	0	250	#	260	265	270
		Other Revenue				
0	0	133,475	#	137,955	141,385	143,955
Expenses						
0	0	46,460	#	48,588	49,650	50,363
0	0	7,073	#	7,545	7,909	8,142
0	0	71,739	#	73,134	75,627	76,868
0	0	19,998	#	21,487	22,201	22,801
0	0	428	#	446	457	468
		Other Expenses				
0	0	145,698	#	151,200	155,844	158,642
0	0	-12,223	#	-13,245	-14,459	-14,687
		Operating Result				

Table 55: Shared Services Procurement Operating Statement

2013-14 Budget	2013-14 Est. Outcome	2014-15 Budget	Var	2015-16 Estimate	2016-17 Estimate	2017-18 Estimate
\$'000	\$'000	\$'000	%	\$'000	\$'000	\$'000
Revenue						
0	0	4,413	#	3,032	2,917	2,976
0	0	329	#	340	345	352
0	0	21,965	#	22,069	22,722	23,209
0	0	58	#	60	61	62
0	0	303	#	316	324	332
0	0	27,068	#	25,817	26,369	26,931
Expenses						
0	0	15,489	#	16,207	16,599	16,842
0	0	2,186	#	2,338	2,454	2,534
0	0	6,370	#	4,982	4,868	4,995
0	0	308	#	122	122	122
0	0	5	#	5	5	5
0	0	24,358	#	23,654	24,048	24,498
0	0	2,710	#	2,163	2,321	2,433

Table 56: Shared Services Human Resources Operating Statement

2013-14 Budget	2013-14 Est. Outcome	2014-15 Budget	Var	2015-16 Estimate	2016-17 Estimate	2017-18 Estimate
\$'000	\$'000	\$'000	%	\$'000	\$'000	\$'000
Revenue						
0	0	2,078	#	2,697	2,762	2,794
0	0	23,242	#	24,282	25,012	25,540
0	0	236	#	244	248	255
0	0	1,512	#	1,561	1,585	1,616
0	0	27,068	#	28,784	29,607	30,205
Expenses						
0	0	17,003	#	17,780	18,202	18,455
0	0	2,592	#	2,755	2,881	2,967
0	0	5,551	#	6,320	6,439	6,578
0	0	878	#	1,614	1,614	1,614
0	0	11	#	11	11	11
0	0	26,035	#	28,480	29,147	29,625
0	0	1,033	#	304	460	580

Table 57: Shared Services Finance Operating Statement

2013-14 Budget		2013-14 Est. Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Revenue							
0	Government Payment for Outputs	0	663	#	736	759	771
0	User Charges - Non ACT Government	0	40	#	42	43	44
0	User Charges - ACT Government	0	14,634	#	15,272	15,728	16,055
0	Total Revenue	0	15,337	#	16,050	16,530	16,870
Expenses							
0	Employee Expenses	0	10,395	#	10,411	10,656	10,798
0	Superannuation Expenses	0	1,675	#	1,726	1,797	1,844
0	Supplies and Services	0	3,647	#	3,847	3,938	4,034
0	Depreciation and Amortisation	0	433	#	879	879	879
0	Total Ordinary Expenses	0	16,150	#	16,863	17,270	17,555
0	Operating Result	0	-813	#	-813	-740	-685

Table 58: Economic Development Operating Statement

2013-14 Budget	2013-14 Est. Outcome	2014-15 Budget	Var	2015-16 Estimate	2016-17 Estimate	2017-18 Estimate
\$'000	\$'000	\$'000	%	\$'000	\$'000	\$'000
Revenue						
0 Government Payment for Outputs	0	92,644	#	75,835	72,935	73,790
0 User Charges - Non ACT Government	0	15,339	#	16,032	16,200	16,753
0 User Charges - ACT Government	0	93,822	#	96,279	98,826	101,495
0 Interest	0	50	#	50	50	50
0 Other Revenue	0	147	#	151	151	151
0 Total Revenue	0	202,002	#	188,347	188,162	192,239
Expenses						
0 Employee Expenses	0	27,683	#	29,238	29,956	30,440
0 Superannuation Expenses	0	4,521	#	4,809	4,971	5,079
0 Supplies and Services	0	122,112	#	114,498	116,756	121,019
0 Depreciation and Amortisation	0	38,423	#	40,235	42,715	43,380
0 Borrowing Costs	0	156	#	145	132	116
0 Cost of Goods Sold	0	3,175	#	3,201	3,248	3,345
0 Grants and Purchased Services	0	35,455	#	25,517	22,312	21,807
0 Other Expenses	0	537	#	553	564	581
0 Total Ordinary Expenses	0	232,062	#	218,196	220,654	225,767
0 Operating Result	0	-30,060	#	-29,849	-32,492	-33,528

Notes to the Output Class Statements

Significant variations are as follows:

Government Strategy Total Ordinary Expenses

- the increase of \$6.848 million in the 2013-14 estimated outcome from the original budget is mainly due to the transfer of the remaining Seamless National Economy (SNE) funding to the Digital Canberra initiative (\$4.479 million), the rollover of appropriation from 2012-13 (\$1.483 million), 2nd Appropriation initiatives (\$1.561 million), and the reallocation of corporate overheads from Output Class 2, 'Financial and Economic Management' (\$2.459 million), partially offset by the rollover of funding from 2013-14 to future years (\$3.866 million).

Financial and Economic Management Total Ordinary Expenses

- the decrease of \$15.928 million in the 2013-14 estimated outcome from the original budget mainly reflects the impact of transferring the remaining SNE funding to the Digital Canberra initiative (\$4.479 million), the reallocation of corporate overheads to Output Class 1, 'Government Strategy' (\$2.459 million), the rollover of funding from 2013-14 to future years (\$12.026 million) and savings from the discontinuation of the Accelerated Land Development initiative (\$1.111 million). This is partially offset by the rollover of appropriation from 2012-13 (\$5.552 million) and 2nd Appropriation initiatives (\$0.487 million); and
- the increase of \$16.085 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the removal of the impact of transferring the remaining SNE funding to the Digital Canberra initiative in 2013-14 (\$4.479 million), the reallocation of corporate overheads between output classes (\$2.817 million), the rollover of funding from 2013-14 to future years, removal of the impact of savings from the discontinuation of the Accelerated Land Development initiative (\$1.111 million), 2nd Appropriation initiatives (\$1.012 million) and new initiatives (\$1.907 million). This is partially offset by the removal of the impact of the rollover of appropriation from 2012-13 (\$5.552 million) and the impact of the funding profile of previously funded programs.

Revenue and Government Business Management Total Ordinary Expenses

- the increase of \$15.002 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of Revenue and Government Business Management from Commerce and Works Directorate (CWD) to CMTEDD as a result of the Administrative Arrangements of 7 July 2014 (the AAs).

Shared Services ICT Total Ordinary Expenses

- the increase of \$145.698 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of Shared Services ICT from CWD to CMTEDD as a result of the AAs.

Shared Services Procurement Total Ordinary Expenses

- the increase of \$24.358 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of Shared Service Procurement from CWD to CMTEDD as a result of the AAs.

Shared Services Human Resources Total Ordinary Expenses

- the increase of \$26.035 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of Shared Services Human Resources from CWD to CMTEDD as a result of the AAs.

Shared Services Finance Total Ordinary Expenses

- the increase of \$16.150 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of Shared Services Finance from CWD to CMTEDD as a result of the AAs.

Economic Development Total Ordinary Expenses

- the increase of \$232.062 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of Community Facilities (\$4.609 million) and artsACT (\$12.465 million) from the Community Services Directorate, the ACT Property Group from the Territory and Municipal Services Directorate (\$94.627 million) and Economic Development from the Economic Development Directorate (\$120.361 million) to CMTEDD as a result of the AAs.

COMMERCE AND WORKS DIRECTORATE (INCORPORATED INTO CMTEDD)

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;
- email (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

Improved effectiveness and efficiency in key cross-directorate functions

The 'Time to Hire Days' indicator is aimed at achieving a timely on-boarding of new recruits into the Service. The target recognises that delays in recruitment processes compromise the ability to hire preferred candidates for positions. The long term target represents the aim of matching best practice in Australia.

The 'Percentage of Accounts Paid on Time' indicator recognises the ACT Government's continued commitment to industry to improve our payment record to suppliers. Diligent monitoring and improvements to the control environments will assist in moving from the existing achievement to the long term target of 100 per cent of suppliers paid on time.

Within the ACTPS there are a number of capital works/infrastructure and ICT system delivery projects. The 'Projects completed on Time' indicators allows a focus and emphasis to be placed on this component of the delivery of a project, and by doing so, will also lead to a focus on budget and quality of project delivery.

Table 1: Strategic Indicators for Strategic Objective 2

Strategic Indicator	2013-14 Estimated Outcome	Long Term Target
Time to Hire Days	54 days	40 days
Percentage of Accounts Paid on Time	84%	100%
Projects completed on Time – ICT	Not currently measured	100%
Projects completed on Time – Capital works	Not currently measured	100%

Strategic Objective 3

Red Tape Reduction and Process and Service Improvements

Red tape reduction is a high priority initiative across the ACT Government. There are a number of initiatives being undertaken within the Commerce and Works Directorate with an aim to remove red tape, improve processes and service delivery, and to reduce cost and increase productivity.

Commerce and Works will be measured over time on our ability to deliver these initiatives and to measure their effectiveness over time.

Table 2: Strategic Indicators for Strategic Objective 3

Strategic Indicator	Implemented
Improved interaction with local industry in relation to the ACTPS purchasing decisions, including appropriate, reliable and forward looking information to market	March 2015
Implement Electronic Tendering	June 2015
On-line lodgement for conveyance duty assessment and payment	June 2017
On-line Employee self-service	July 2015
Invoice Automation	December 2015

Output Classes

Output Class 1: Revenue and Government Business Management

Table 3: Output Class 1: Revenue and Government Business Management

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost¹	22,226	251 ²
Government Payment for Outputs	15,815	0 ²

Notes:

1. Total cost includes depreciation and amortisation of \$0.355 million in 2013-14 and \$0.006 million in 2014-15.
2. This output has been transferred to the Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Output 1.1: Revenue and Government Business Management

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 include:

- collecting taxation revenue in line with budget estimates;
- providing high quality and timely advice to assist taxpayers in meeting their obligations;
- processing objections to assessments and decisions, in accordance with timeframes published on the ACT Revenue Office website;
- processing Home Buyer Concession Scheme transactions and Pensioner Duty Concession Scheme transactions;
- processing Deferred Duty applications;
- processing First Home Owner Grant applications; and
- advice on the structure and operations of ACTEW and ACTTAB.

Output Class 2: Shared Services ICT

Table 4: Output Class 2: Shared Services ICT

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost¹	142,229	2,457 ²
Government Payment for Outputs	10,544	0 ²

Notes:

1. Total cost includes depreciation and amortisation of \$18.228 million in 2013-14 and \$0.332 million in 2014-15.
2. This output has been transferred to the Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Output 2.1: Shared Services ICT

Shared Services ICT provides a complete range of ICT services to the Government, including infrastructure, applications support and development, ICT policy and ICT project services.

The key outputs to be delivered include:

- services to government agencies as outlined in 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;
- management of the whole of government communications network;
- business systems support; and
- general service and help desk functions.

Output Class 3: Shared Services Procurement

Table 5: Output Class 3: Shared Services Procurement

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost¹	22,203	409 ²
Government Payment for Outputs	1,800	0 ²

Notes:

1. Total cost includes depreciation and amortisation of \$0.743 million in 2013-14 and \$0.006 million in 2014-15.
2. This output has been transferred to the Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Output 3.1: Shared Services Procurement

Shared Services Procurement undertakes procurement activities on behalf of government directorates and agencies for infrastructure, capital works, 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 include:

- procurement and associated risk management services to agencies, including delivering capital works projects on behalf of agencies;
- coordination of Work Health and Safety Active Certification Policy for ACT Government construction sites;
- the Government contracts register;
- supplier pre-qualification arrangements; and
- the secretariat to the Government Procurement Board.

Output Class 4: Shared Services Human Resources

Table 6: Output Class 4: Shared Services Human Resources

	2013-14	2014-15
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost¹	26,068	433 ²
Government Payment for Outputs	2,301	0 ²

Notes:

1. Total cost includes depreciation and amortisation of \$0.793 million in 2013-14 and \$0.015 million in 2014-15.
2. This output has been transferred to the Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Output 4.1: Shared Services Human Resources

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 include:

- payroll and personnel services, including tax payments and salary packaging;
- recruitment services;
- support in the management of employee relations processes;
- coordination and facilitation of ACT Public Service wide training and development;

- statutory and human resources management reporting;
- organisational position and data management;
- a full range of record 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.

Output Class 5: Shared Services Finance

Table 7: Output Class 5: Shared Services Finance

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost¹	15,984	271 ²
Government Payment for Outputs	643	0 ²

Notes:

1. Total cost includes depreciation and amortisation of \$0.391 million in 2013-14 and \$0.008 million in 2014-15.
2. This output has been transferred to the Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Output 5.1: Shared Services Finance

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

The key outputs to be delivered 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 whole of government framework for questions; tax returns and advice;
- financial reporting services; and
- in-house print and electronic publishing.

Accountability Indicators

Output Class 1: Revenue and Government Business Management

Output 1.1: Revenue and Government Business Management

Table 8: Accountability Indicators Output 1.1

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Debt Management – level of overdue debt as a percentage of tax revenue ¹	2.5%	2.5%	2.5% ²
b. Compliance revenue per inspector	\$360,000	\$360,000	n/a ²

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.
2. This output has been transferred to the Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Output Class 2: Shared Services ICT

Output 2.1: Shared Services ICT

Table 9: Accountability Indicators Output 2.1

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Costs compared to peer organisations' costs, as benchmarked by an independent organisation ¹	Within 5%	Within 5%	n/a ⁴
b. Email availability across government during core business hours ²	100%	100%	100% ⁴
c. Service requests made via the Service Desk are resolved within Service Level Agreements' timeframes ³	90%	93%	90% ⁴
d. Average time taken for telephone service requests to be answered by a Service Desk Officer	20 seconds	21 seconds	20 seconds ⁴
e. Number of successful attacks on internally hosted ACT Government web sites	0	0	0 ⁴

Notes:

1. The independent benchmarking is undertaken annually.
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.
4. This output has been transferred to the Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Output Class 3: Shared Services Procurement

Output 3.1: Shared Services Procurement

Table 10: Accountability Indicators Output 2.1

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Proportion of Government funded annual Capital Works program supported with project procurement services ¹	90%	90%	n/a ⁴
b. Proportion of tenders available to potential tenderers in electronic format ²	>60%	>60%	>80% ⁴
c. Proportion of relevant projects with WHS audits performed in accordance with the Active Certification Audit Program ³	n/a	n/a	n/a ⁴
d. Average square metres of office accommodation per employee	15.5	15.5	15.5 ⁴

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.
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.
3. New indicator.
4. This output has been transferred to the Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Output Class 4: Shared Services Human Resources

Output 4.1: Shared Services Human Resources

Table 11: Accountability Indicators Output 2.1

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Service requests made via the Integrated Customer Service (ICS) system are resolved within 5 working days	95%	96%	95% ²
b. Data for Annual Reports and the Workforce Profile are supplied to the Chief Minister and Treasury in accordance with the agreed timeframe	100%	100%	n/a ²
c. Performance standards in Recruitment Services for permanent and temporary vacancies services specifications achieved ¹	95%	99%	95% ²

Notes:

1. Represents the overall average of performance standards in recruitment service specifications being achieved.
2. This output has been transferred to the Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Output Class 5: Shared Services Finance

Output 5.1: Shared Services Finance

Table 12: Accountability Indicators Output 2.1

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Business Activity Statements completed in accordance with ATO deadline	100%	100%	n/a ¹
b. Fringe Benefits Tax Return submitted to the ATO in accordance with ATO deadline	100%	100%	n/a ¹
c. Monthly financial information available for use by agencies by 6 th working day of the month	100%	100%	n/a ¹
d. Annual financial statements completed and sent to agencies by 10 th working day of July	100%	100%	n/a ¹
e. Average time (i.e. Working days) taken to enter accounts payable invoices into Oracle following receipt at Shared Services Finance from directorates	2	2	2 ¹

Note:

1. This output has been transferred to the Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Financial Statements

Table 13: Commerce and Works Directorate: Operating Statement

2013-14 Budget		2013-14 Est'd Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Revenue							
31,856	Government Payment for Outputs	31,103	0	-100	0	0	0
370	User Charges – Non ACT Government	370	7	-98	0	0	0
181,641	User Charges – ACT Government	182,591	3,032	-98	0	0	0
236	Interest	236	4	-98	0	0	0
1,822	Other Revenue	1,822	31	-98	0	0	0
1,004	Resources Received Free of Charge	1,004	17	-98	0	0	0
216,929	Total Revenue	217,126	3,091	-99	0	0	0
Expenses							
95,535	Employee Expenses	97,077	1,637	-98	0	0	0
14,287	Superannuation Expenses	14,704	250	-98	0	0	0
90,637	Supplies and Services	90,637	1,560	-98	0	0	0
21,160	Depreciation and Amortisation	20,510	367	-98	0	0	0
16	Borrowing Costs	16	0	-100	0	0	0
5,341	Grants and Purchased Services	5,341	0	-100	0	0	0
425	Other Expenses	425	7	-98	0	0	0
227,401	Total Expenses	228,710	3,821	-98	0	0	0
-10,472	Operating Result	-11,584	-730	-94	0	0	0
Other Comprehensive Income							
Items that will not be Reclassified Subsequently to Profit or Loss							
10,293	Inc/Dec in Asset Revaluation Reserve Surpluses	10,293	0	-100	0	0	0
10,293	Total Other Comprehensive Income	10,293	0	-100	0	0	0
-179	Total Comprehensive Income	-1,291	-730	-43	0	0	0

Table 14: Commerce and Works Directorate: Balance Sheet

Budget at 30/6/14 \$'000		2013-14 Est'd Outcome \$'000	Budget at 30/6/15 \$'000	Var %	Estimate at 30/6/16 \$'000	Estimate at 30/6/17 \$'000	Estimate at 30/6/18 \$'000
Current Assets							
26,252	Cash and Cash Equivalents	28,624	0	-100	0	0	0
43,969	Receivables	44,007	0	-100	0	0	0
21	Assets Held for Sale	21	0	-100	0	0	0
4,711	Other Current Assets	4,693	0	-100	0	0	0
74,953	Total Current Assets	77,345	0	-100	0	0	0
Non Current Assets							
258	Receivables	16	0	-100	0	0	0
62,706	Property, Plant and Equipment	63,122	0	-100	0	0	0
6,480	Intangibles	5,613	0	-100	0	0	0
2,194	Capital Works in Progress	2,863	0	-100	0	0	0
177	Other Non-Current Assets	177	0	-100	0	0	0
71,815	Total Non Current Assets	71,791	0	-100	0	0	0
146,768	TOTAL ASSETS	149,136	0	-100	0	0	0
Current Liabilities							
27,245	Payables	30,559	0	-100	0	0	0
461	Finance Leases	435	0	-100	0	0	0
33,758	Employee Benefits	34,339	0	-100	0	0	0
9,352	Other Liabilities	9,352	0	-100	0	0	0
70,816	Total Current Liabilities	74,685	0	-100	0	0	0
Non Current Liabilities							
338	Finance Leases	366	0	-100	0	0	0
2,423	Employee Benefits	2,315	0	-100	0	0	0
64	Other Non-Current Provisions	64	0	-100	0	0	0
2,825	Total Non Current Liabilities	2,745	0	-100	0	0	0
73,641	TOTAL LIABILITIES	77,430	0	-100	0	0	0
73,127	NET ASSETS	71,706	0	-100	0	0	0
REPRESENTED BY FUNDS EMPLOYED							
62,834	Accumulated Funds	61,413	0	-100	0	0	0
10,293	Reserves	10,293	0	-100	0	0	0
73,127	TOTAL FUNDS EMPLOYED	71,706	0	-100	0	0	0

Table 15: Commerce and Works Directorate: Cash Flow Statement

2013-14 Budget		2013-14 Est'd Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
31,856	Cash from Government for Outputs	31,103	0	-100	0	0	0
182,848	User Charges	183,798	3,039	- 98	0	0	0
236	Interest Received	236	4	-98	0	0	0
686,929	Other Receipts	687,009	489	-100	0	0	0
901,869	Operating Receipts	902,146	3,532	-100	0	0	0
Payments							
94,305	Related to Employees	95,685	1,637	-98	0	0	0
14,287	Related to Superannuation	14,704	250	-98	0	0	0
90,476	Related to Supplies and Services	90,476	1,543	-98	0	0	0
16	Borrowing Costs	16	0	-100	0	0	0
685,470	Other	685,550	471	-100	0	0	0
884,554	Operating Payments	886,431	3,901	-100	0	0	0
17,315	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	15,715	-369	-102	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
329	Proceeds from Sale of Property, Plant and Equipment	329	6	-98	0	0	0
78	Repayment of Home Loan Principal	78	0	-100	0	0	0
407	Investing Receipts	407	6	- 99	0	0	0
Payments							
27,601	Purchase of Property, Plant and Equipment and Capital Works	27,601	0	-100	0	0	0
3,658	Purchase of Land and Intangibles	3,158	0	-100	0	0	0
64	Issue of Loan	64	0	-100	0	0	0
31,323	Investing Payments	30,823	0	-100	0	0	0
-30,916	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-30,416	6	-100	0	0	0

2013-14 Budget		2013-14 Est'd Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
17,528	Capital Injections from Government	18,028	0	-100	0	0	0
26,991	Receipt of Transferred Cash Balances	26,991	0	-100	0	0	0
44,519	Financing Receipts	45,019	0	-100	0	0	0
Payments							
5,999	Distributions to Government	5,999	0	-100	0	0	0
110	Repayment of Finance Leases	110	0	-100	0	0	0
0	Payment of Transferred Cash Balances	0	28,261	-	0	0	0
6,109	Financing Payments	6,109	28,261	363	0	0	0
38,410	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	38,910	-28,261	-173	0	0	0
24,809	NET INCREASE/(DECREASE) IN CASH HELD	24,209	-28,624	-218	0	0	0
1,443	CASH AT THE BEGINNING OF REPORTING PERIOD	4,415	28,624	548	0	0	0
26,252	CASH AT THE END OF REPORTING PERIOD	28,624	0	-100	0	0	0

Table 16: Commerce and Works Directorate: Statement of Changes in Equity

Budget at 30/6/14 \$'000		2013-14 Est'd Outcome \$'000	Budget at 30/6/15 \$'000	Var %	Estimate at 30/6/16 \$'000	Estimate at 30/6/17 \$'000	Estimate at 30/6/18 \$'000
Opening Equity							
2,556	Opening Accumulated Funds	1,747	61,413	-	0	0	0
0	Opening Asset Revaluation Reserve	0	10,293	-	0	0	0
2,556	Balance at the Start of the Reporting Period	1,747	71,706	-	0	0	0
Comprehensive Income							
-10,472	Operating Result for the Period	-11,584	-730	94	0	0	0
10,293	Inc/Dec in Asset Revaluation Reserve Surpluses	10,293	0	-100	0	0	0
-179	Total Comprehensive Income	-1,291	-730	43	0	0	0
0	Transfer to/from Accumulated Funds	0	10,293	-	0	0	0
0	Movement in Asset Revaluation Reserve	0	-10,293	-	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
17,528	Capital Injections	18,028	0	-100	0	0	0
-5,999	Capital Distributions to Government	-5,999	0	100	0	0	0
59,221	Inc/Dec in Net Assets due to Admin Restructure	59,221	-70,976	-220	0	0	0
70,750	Total Transactions Involving Owners Affecting Accumulated Funds	71,250	-70,976	-200	0	0	0
Closing Equity							
62,834	Closing Accumulated Funds	61,413	0	-100	0	0	0
10,293	Closing Asset Revaluation Reserve	10,293	0	-100	0	0	0
73,127	Balance at the End of the Reporting Period	71,706	0	-100	0	0	0

Notes to the Controlled Budget Statements

Significant variations are as follows:

The budgeted financial statements for the 2014-15 Budget reflect the transfer of Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate effective from 7 July 2014 as a result of *Administrative Arrangements 2014 (No. 1)*, Notifiable Instrument NI2014-310, announced on 4 July 2014.

Operating Statement

- Government payment for outputs:
 - the decrease of \$0.753 million in the 2013-14 estimated outcome from the original budget is due to the transfer of funds for the Investment in Finance and HR initiative to capital injections (\$1 million) offset by revised wage parameters (\$0.247 million); and
 - the decrease of \$31.103 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.
- User charges – ACT Government:
 - the increase of \$0.950 million in the 2013-14 estimated outcome from the original budget is mainly due to revised wage parameters and superannuation increases; and
 - the decrease of \$179.559 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.
- employee and superannuation expenses:
 - the increase of \$1.959 million in the 2013-14 estimated outcome from the original budget is due to revised wage parameters and superannuation increases offset by a one-off decrease in long service leave from the reduction in the present value estimate; and
 - the decrease of \$109.894 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.
- supplies and services: the decrease of \$89.077 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

- depreciation and amortisation:
 - the decrease of \$0.650 million in the 2013-14 estimated outcome from the original budget is mainly due to corrections to 2013-14 depreciation for the change in useful life; and
 - the decrease of \$20.143 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.
- grants and purchased services: the decrease of \$5.341 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Balance Sheet

- total assets: the decrease of \$149.136 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.
- cash and cash equivalents: the increase of \$2.372 million in the 2013-14 estimated outcome from the original budget is due to the audited outcome effects from 2012-13.
- intangibles: the decrease of \$0.867 million in the 2013-14 estimated outcome from the original budget is due to the audited outcome effects from 2012-13 (\$0.417 million) and the rollover of the Investment in Finance and HR initiative (\$0.5 million).
- capital works in progress: the increase of \$0.669 million in the 2013-14 estimated outcome from the original budget is due to the audited outcome effects from 2012-13.
- total liabilities: the decrease of \$77.430 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.
- current payables: the increase of \$3.314 million in the 2013-14 estimated outcome from the original budget is mainly due to the audited outcome effects from 2012-13.

Statement of Cash Flows

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 \$0.5 million in the 2013-14 estimated outcome from the original budget is due to the transfer of funds for the Investment in Finance and HR initiative from government payment from outputs; and
 - the decrease of \$18.028 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Table 17: Commerce and Works Directorate: Statement of Income and Expenses on behalf of the Territory

2013-14 Budget		2013-14 Est'd Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
	Revenue						
13,065	Payment for Expenses on Behalf of the Territory	15,064	272	-98	0	0	0
1,211,522	Taxes, Fees and Fines	1,217,157	223,281	- 82	0	0	0
10,527	Land Revenue	10,833	11,512	6	0	0	0
200	Other Revenue	200	0	-100	0	0	0
1,235,314	Total Revenue	1,243,254	235,065	-81	0	0	0
	Expenses						
15	Supplies and Services	15	0	-100	0	0	0
12,830	Grants and Purchased Services	14,829	991	- 93	0	0	0
2,794	Other Expenses	2,794	0	-100	0	0	0
1,219,675	Transfer Expenses	1,225,616	234,074	-81	0	0	0
1,235,314	Total Expenses	1,243,254	235,065	-81	0	0	0
0	Operating Result	0	0	-	0	0	0
	Other Comprehensive Income						
	Items that will not be Reclassified Subsequently to Profit or Loss						
14,282	Inc/Dec in Asset Revaluation Reserve Surpluses	14,282	-22,043	-254	0	0	0
14,282	Total Other Comprehensive Income	14,282	-22,043	-254	0	0	0
14,282	Total Comprehensive Income	14,282	-22,043	-254	0	0	0

Table 18: Commerce and Works Directorate: Statement of Assets and Liabilities on behalf of the Territory

Budget at 30/6/14 \$'000		2013-14 Est'd Outcome \$'000	Budget at 30/6/15 \$'000	Var %	Estimate at 30/6/16 \$'000	Estimate at 30/6/17 \$'000	Estimate at 30/6/18 \$'000
	Current Assets						
108,041	Cash and Cash Equivalents	5,795	0	-100	0	0	0
156,736	Receivables	140,167	0	-100	0	0	0
0	Inventories	4,335	0	-100	0	0	0
264,777	Total Current Assets	150,297	0	-100	0	0	0
	Non Current Assets						
410,218	Property, Plant and Equipment	387,233	0	-100	0	0	0
410,218	Total Non Current Assets	387,233	0	-100	0	0	0
674,995	TOTAL ASSETS	537,530	0	-100	0	0	0
	Current Liabilities						
239,495	Payables	176,658	0	-100	0	0	0
69	Other Provisions	280	0	-100	0	0	0
1,914	Other Liabilities	0	0	-	0	0	0
241,478	Total Current Liabilities	176,938	0	-100	0	0	0
241,478	TOTAL LIABILITIES	176,938	0	-100	0	0	0
433,517	NET ASSETS	360,592	0	-100	0	0	0
	REPRESENTED BY FUNDS EMPLOYED						
400,238	Accumulated Funds	338,549	0	-100	0	0	0
33,279	Reserves	22,043	0	-100	0	0	0
433,517	TOTAL FUNDS EMPLOYED	360,592	0	-100	0	0	0

Table 19: Commerce and Works Directorate: Cash Flow Statement on behalf of the Territory

Budget at 30/6/14 \$'000		2013-14 Est'd Outcome \$'000	Budget at 30/6/15 \$'000	Var %	Estimate at 30/6/16 \$'000	Estimate at 30/6/17 \$'000	Estimate at 30/6/18 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
13,065	Cash from Government for EBT	15,064	272	-98	0	0	0
1,136,356	Taxes, Fees and Fines	1,151,886	0	-100	0	0	0
92,046	Other Receipts	82,457	0	-100	0	0	0
1,241,467	Operating Receipts	1,249,407	272	-100	0	0	0
1,243,697	Operating Payments	1,251,637	272	-100	0	0	0
-2,230	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-2,230	0	100	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
2,230	Proceeds from Sale of Property, Plant and Equipment	2,230	0	-100	0	0	0
2,230	Investing Receipts	2,230	0	-100	0	0	0
Payments							
116,300	Purchase of Property, Plant and Equipment and Capital Works	88,220	33,845	-62	0	0	0
116,300	Investing Payments	88,220	33,845	-62	0	0	0
-114,070	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-85,990	-33,845	61	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
116,300	Capital Injections from Government	88,220	33,845	-62	0	0	0
116,300	Financing Receipts	88,220	33,845	-62	0	0	0
Payments							
0	Payment of Transferred Cash Balances	0	5,795	-	0	0	0
0	Financing Payments	0	5,795	-	0	0	0

Budget at 30/6/14 \$'000		2013-14 Est'd Outcome \$'000	Budget at 30/6/15 \$'000	Var %	Estimate at 30/6/16 \$'000	Estimate at 30/6/17 \$'000	Estimate at 30/6/18 \$'000
116,300	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	88,220	28,050	-68	0	0	0
0	NET INCREASE/(DECREASE) IN CASH HELD	0	-5,795	-	0	0	0
108,041	CASH AT THE BEGINNING OF REPORTING PERIOD	5,795	5,795	-	0	0	0
108,041	CASH AT THE END OF REPORTING PERIOD	5,795	0	-100	0	0	0

Table 20: Commerce and Works Directorate: Statement of Changes in Equity on behalf of the Territory

Budget at 30/6/14 \$'000		2013-14 Est'd Outcome \$'000	Budget at 30/6/15 \$'000	Var %	Estimate at 30/6/16 \$'000	Estimate at 30/6/17 \$'000	Estimate at 30/6/18 \$'000
Opening Equity							
283,938	Opening Accumulated Funds	250,329	338,549	35	0	0	0
18,997	Opening Asset Revaluation Reserve	7,761	22,043	184	0	0	0
302,935	Balance at the Start of the Reporting Period	258,090	360,592	40	0	0	0
Comprehensive Income							
14,282	Inc/Dec in Asset Revaluation Reserve Surpluses	14,282	-22,043	-254	0	0	0
14,282	Total Comprehensive Income	14,282	-22,043	-254	0	0	0
0	Total Movement in Reserves	0	0		0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
116,300	Capital Injections	88,220	33,845	-62	0	0	0
0	Inc/Dec in Net Assets due to Admin Restructure	0	-372,394	-	0	0	0
116,300	Total Transactions Involving Owners Affecting Accumulated Funds	88,220	-338,549	-484	0	0	0
Closing Equity							
400,238	Closing Accumulated Funds	338,549	0	-100	0	0	0
33,279	Closing Asset Revaluation Reserve	22,043	0	-100	0	0	0
433,517	Balance at the End of the Reporting Period	360,592	0	-100	0	0	0

Notes to the Territorial Budget Statements

Statement of Income and Expenses on Behalf of the Territory

- payment for expenses on behalf of the Territory:
 - the increase of \$2 million in the 2013-14 estimated outcome from the original budget is mainly due to a one-off transfer of funds to cover higher than expected First Home Owner Grants (FHOG); and
 - the decrease of \$14.792 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.
- taxes, fees and fines:
 - the increase of \$5.635 million in the 2013-14 estimated outcome from the original budget is mainly due to higher than anticipated commercial conveyance transactions (\$19.846 million) and increased compliance activity on land tax (\$2.890 million). These increases are partially offset by lower payroll tax (\$10.324 million) and income tax equivalents (\$6.558 million); and
 - the decrease of \$993.876 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.
- grants and purchased services:
 - the increase of \$2 million in the 2013-14 estimated outcome from the original budget is mainly due to the transfer of funds to cover higher than expected First Home Owner Grants (FHOG); and
 - the decrease of \$13.838 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.
- other expenses: the decrease of \$2.794 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.
- transfer expenses:
 - the increase of \$5.941 million in the 2013-14 estimated outcome from the original budget and the increase of \$67.225 million in 2014-15 Budget from the 2013-14 estimated outcome reflects estimated revenue collection; and

- the decrease of \$991.542 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Statement of Assets and Liabilities on Behalf of the Territory

- total assets: the decrease of \$537.530 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.
- cash and cash equivalents: the decrease of \$102.246 million in the 2013-14 estimated outcome from the original budget reflects adjustment from 2012-13 audited outcome.
- receivables: the decrease of \$16.569 million in the 2013-14 estimated outcome from the original budget reflects adjustment from the 2012-13 audited outcome.
- property, plant and equipment: the decrease of \$22.985 million in the 2013-14 estimated outcome from the original budget is mainly due to the uptake of land rent properties.
- total liabilities: the decrease of \$64.540 million in the 2013-14 estimated outcome from the original budget reflects adjustment from the 2012-13 audited outcome. The decrease of \$176.938 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Cash Flow Statement on Behalf of the Territory

- Variations in the statement are explained in the notes above.

Statement of Changes in Equity on Behalf of the Territory

- Variations in the statement are explained in the notes above.

Table 21: Revenue and Government Business Management Operating Statement

2013-14 Budget		2013-14 Est'd Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Revenue							
15,676	Government Payment for Outputs	15,815	0	-100	0	0	0
10	User Charges - ACT Government	10	0	-100	0	0	0
704	Resources Received Free of Charge	704	12	-98	0	0	0
16,390	Total Revenue	16,529	12	-100	0	0	0
Expenses							
8,126	Employee Expenses	8,240	144	-98	0	0	0
1,323	Superannuation Expenses	1,344	25	-98	0	0	0
6,946	Supplies and Services	6,946	76	-98	0	0	0
355	Depreciation and Amortisation	355	6	-98	0	0	0
5,341	Grants and Purchased Services	5,341	0	-100	0	0	0
22,091	Total Ordinary Expenses	22,226	251	-99	0	0	0
-5,701	Operating Result	-5,697	-239	96	0	0	0

Table 22: Shared Services ICT Operating Statement

2013-14 Budget		2013-14 Est'd Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Revenue							
10,205	Government Payment for Outputs	10,544	0	-100	0	0	0
123,469	User Charges – ACT Government	123,611	2,044	-98	0	0	0
250	Other Revenue	250	5	-98	0	0	0
133,924	Total Revenue	134,405	2,049	-98	0	0	0
Expenses							
45,232	Employee Expenses	46,222	776	-98	0	0	0
6,806	Superannuation Expenses	6,972	117	-98	0	0	0
70,349	Supplies and Services	70,382	1,225	-98	0	0	0
18,893	Depreciation and Amortisation	18,228	332	-98	0	0	0
425	Other Expenses	425	7	-98	0	0	0
141,705	Total Ordinary Expenses	142,229	2,457	-98	0	0	0
-7,781	Operating Result	-7,824	-408	-95	0	0	0

Table 23: Shared Services Procurement Operating Statement

2013-14 Budget		2013-14 Est'd Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Revenue							
2,285	Government Payment for Outputs	1,800	0	-100	0	0	0
330	User Charges – Non ACT Government	330	6	-98			
20,919	User Charges – ACT Government	21,238	355	-98	0	0	0
58	Other Revenue	58	1	-98			
300	Resources Received Free of Charge	300	5	-98	0	0	0
23,892	Total Revenue	23,726	367	-98	0	0	0
Expenses							
15,540	Employee Expenses	15,400	259	-98	0	0	0
2,096	Superannuation Expenses	2,162	37	-98	0	0	0
3,951	Supplies and Services	3,893	107	-97	0	0	0
743	Depreciation and Amortisation	743	6	-99	0	0	0
5	Borrowing Costs	5	0	-100	0	0	0
22,335	Total Ordinary Expenses	22,203	409	-98	0	0	0
1,557	Operating Result	1,523	-42	-103	0	0	0

Table 24: Shared Services Human Resources Operating Statement

2013-14 Budget		2013-14 Est'd Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Revenue							
2,634	Government Payment for Outputs	2,301	0	-100	0	0	0
22,846	User Charges – ACT Government	23,157	388	-98	0	0	0
236	Interest	236	4	-98	0	0	0
1,514	Other Revenue	1,514	25	-98	0	0	0
27,230	Total Revenue	27,208	417	-98	0	0	0
Expenses							
16,526	Employee Expenses	16,902	284	-98	0	0	0
2,453	Superannuation Expenses	2,567	43	-98	0	0	0
5,779	Supplies and Services	5,795	91	-98	0	0	0
843	Depreciation and Amortisation	793	15	-98	0	0	0
11	Borrowing Costs	11	0	-100	0	0	0
25,612	Total Ordinary Expenses	26,068	433	-98	0	0	0
1,618	Operating Result	1,140	-16	-101	0	0	0

Table 25: Shared Services Finance Operating Statement

2013-14 Budget		2013-14 Est'd Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Revenue							
1,056	Government Payment for Outputs	643	0	-100	0	0	0
40	User Charges – Non ACT Government	40	1	-98	0	0	0
14,397	User Charges – ACT Government	14,575	245	-98	0	0	0
15,493	Total Revenue	15,258	246	-98	0	0	0
Expenses							
10,111	Employee Expenses	10,313	174	-98	0	0	0
1,609	Superannuation Expenses	1,659	28	-98	0	0	0
3,612	Supplies and Services	3,621	61	-98	0	0	0
326	Depreciation and Amortisation	391	8	-98	0	0	0
15,658	Total Ordinary Expenses	15,984	271	-98	0	0	0
-165	Operating Result	-726	-25	97	0	0	0

Notes to the Output Class Statements

Significant variations are as follows:

Revenue and Government Business Management

- total expenses: the decrease of \$21.975 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Shared Services ICT

- total expenses:
 - the increase of \$0.524 million in the 2013-14 estimated outcome from the original budget is due to revised wage parameter increases; and
 - the decrease of \$139.772 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Shared Services Procurement

- total expenses: the decrease of \$21.794 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Shared Services Human Resources

- total expenses: the decrease of \$25.635 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

Shared Services Finance

- total expenses: the decrease of \$15.713 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the transfer of the Commerce and Works' functions to the newly created Chief Minister, Treasury and Economic Development Directorate from 7 July 2014.

COMMUNITY SERVICES DIRECTORATE

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

2013-14 Budget No.	2014-15 Budget No.	2015-16 Estimate	2016-17 Estimate	2017-18 Estimate
4,500	4,444	4,978	4,085 ²	1,424 ³

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. The requirement to use the Disability Services National Minimum Data Set, with a two year delay, does not reflect that commencing July 2014, clients will phase into the National Disability Insurance Scheme and will not be users of ACT Government services.
2. The 2016-17 estimate reflects a balance of the increased activity associated with the National Disability Insurance Scheme (NDIS) Enhanced Service Offer (ESO) and a decrease associated with clients transitioning to NDIS from 2014-15.
3. The decrease in 2017-18 estimate is a reflection of the clients transitioning to NDIS from 2015-16.

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 Services¹

2013-14 Budget No.	2014-15 Budget No.	2015-16 Estimate	2016-17 Estimate	2017-18 Estimate
4,410	4,320	4,320	3,240 ²	1,620 ³

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. The requirement to use the Disability Services National Minimum Data Set, with a two year delay, does not reflect that commencing July 2014, clients will phase into the National Disability Insurance Scheme and will not be users of ACT Government services."
2. The 2016-17 estimate reflects a decrease associated with 25 per cent of clients transitioning to NDIS during 2014-15.
3. The 2017-18 estimate reflects a decrease associated with a further 50 per cent of clients transitioning to NDIS during 2015-16.

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

2013-14 Budget No.	2014-15 Budget No.	2015-16 Estimate	2016-17 Estimate	2017-18 Estimate
1,920	2,000	2,050	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

	2013-14 Budget %	2014-15 Budget %	2015-16 Target %	2016-17 Target %	2017-18 Target %
Re-substantiation Rate — Within 3 Months	15	15	14	14	14
Re-substantiation Rate — Within 12 Months	28	28	26	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

2013-14 Budget \$'000	2014-15 Budget \$'000	2015-16 Target \$'000	2016-17 Target \$'000	2017-18 Target \$'000
7,791	9,895 ¹	9,962 ¹	10,248 ¹	10,542 ¹

Note:

1. The Budget includes the transfer of funding from Housing ACT for programs to support victims of domestic violence from 2014-15

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

	2013-14 Budget No.	2014-15 Budget No.	2015-16 Target	2016-17 Target	2017-18 Target
Multicultural Groups	150	150	150	150	150
Community Groups	90	90	90	90	90
Total	240	240	240	240	240

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

	2013-14 Budget %	2014-15 Target %	2015-16 Target %	2016-17 Target %	2017-18 Target %
Recidivism of Sentenced Young People in Custody	43.5	43	42.5	42.5	42
Recidivism of Young People on Community Based Orders	34.5	34	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

2013-14 Budget %	2014-15 Budget %	2015-16 Target %	2016-17 Target %	2017-18 Target %
70	70	70	75	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 women's programs such as grant and leadership programs for women and girls, International Women's Day and Violence Prevention Awards, and the application of women's safety assessments to ACT funded events and environment design in urban planning.

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

	2013-14 Budget %	2014-15 Budget %	2015-16 Target %	2016-17 Target %	2017-18 Target %
Day	90	91	92	93	93
Night	35	36	37	38	38

Strategic Objective 10

Promote an age-friendly city to ensure that those aged 60 years and over are included in, and supported to participate in, the community life of the ACT

The Directorate promotes an age-friendly city through the implementation of the whole-of-government ACT Strategic Plan for Positive Ageing and its Actions Plans and positive ageing programs such as the Seniors Grants and Sponsorship Program, the Seniors Card Program, Seniors Week and Elder Abuse Prevention Program, and Life's Reflections Photographic Competition.

The annual survey measures how satisfied seniors are with the essential features required to make an aged-friendly city: outdoor spaces and buildings; transportation; housing; social participation; respect and social inclusion; community contribution and employment; communication and information; and community support and health services.

Strategic Indicator 10: Seniors' Satisfaction with Canberra as an Aged-Friendly City¹

	2013-14 Budget %	2014-15 Budget %	2015-16 Estimate %	2016-17 Estimate %	2017-18 Estimate %
	n/a	80	80	80	80

Note:

1. New Strategic Indicator.

Output Classes

Output Class 1: Disability and Therapy Services

Table 1: Output Class 1: Disability and Therapy Services

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost¹	109,030	110,784
Government Payment for Outputs	106,804	108,520

Note:

1. Total cost includes depreciation and amortisation of \$0.716 million in 2013-14 and \$0.670 million in 2014-15.

Output 1.1: Disability Services and Policy

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.

Table 2: Output 1.1: Disability Services and Policy

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	96,291	98,108
Government Payment for Outputs	94,502	96,405

Output 1.2: Therapy Services

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.

Table 3: Output 1.2: Therapy Services

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	12,739	12,676
Government Payment for Outputs	12,302	12,115

Output Class 2: Early Intervention Services

Table 4: Output Class 2: Early Intervention Services

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost ¹	25,593	24,075
Government Payment for Outputs	23,947	22,738

Note:

1. Total cost includes depreciation and amortisation of \$0.695 million in 2013-14 and \$0.712 million in 2014-15.

Output 2.1: Early Intervention

Provision of early intervention and prevention services, which 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 by community organisations or in partnership with other agencies, local community organisations and service providers.

Table 5: Output 2.1: Early Intervention

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	25,593	24,075
Government Payment for Outputs	23,947	22,738

Output Class 3: Community Participation

Table 6: Output Class 3: Community Participation

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost ¹	35,662	21,310
Government Payment for Outputs	30,557	20,181

Note:

1. Total cost includes depreciation and amortisation of \$3.332 million in 2013-14 and \$0.009 million in 2014-15.

Output 3.1: Community Relations

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.

Table 7: Output 3.1: Community Relations

	2013-14	2014-15
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	22,961	21,310 ¹
Government Payment for Outputs	19,286	20,181 ²

Notes:

1. The decrease in 2014-15 is due to the transfer of community facilities to the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) from 7 July 2014 under the Administrative Arrangements 2014 (No.1).
2. The increase in 2014-15 is due to the transfer of funding from Housing ACT for programs to support victims of domestic violence.

Output 3.2: Arts Engagement

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.

Table 8: Output 3.2: Arts Engagement¹

	2013-14	2014-15
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	12,701	0 ¹
Government Payment for Outputs	11,271	0 ¹

Note:

1. This Output and associated costs and accountability indicators transferred to the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) from 7 July 2014 under the Administrative Arrangements 2014 (No.1).

Output Class 4: Statutory Services – Care and Protection and Youth Justice¹**Table 9: Output Class 4: Statutory Services – Care and Protection and Youth Justice**

	2013-14	2014-15
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost²	82,078	83,063
Government Payment for Outputs	79,002	80,652

Notes:

1. This Output Class was previously reported as "Children, Youth and Family Services".
2. Total cost includes depreciation and amortisation of \$2.173 million in 2013-14 and \$1.850 million in 2014-15.

Output 4.1: Statutory Services – Care and Protection and Youth Justice¹

Provision of statutory care and protection and youth justice services aimed at improving and promoting the safety and the wellbeing of children, young people, their families and the community.

Table 10: Output 4.1: Statutory Services – Care and Protection and Youth Justice

	2013-14	2014-15
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	26,018	83,063
Government Payment for Outputs	23,794	80,652

Note:

1. This Output was previously reported as “Youth Services”. The Output now includes functions previously reported as Output 4.2 Care and Protection Services.

Output 4.2: Care and Protection Services¹

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.

Table 11: Output 4.2: Care and Protection Services

	2013-14	2014-15
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	56,060	n/a
Government Payment for Outputs	55,208	n/a

Note:

1. This Output has been discontinued. Functions and associated costs are now included in Output 4.1 Statutory Services – Care and Protection and Youth Justice.

Accountability Indicators

Output Class 1: Disability and Therapy Services

Output 1.1: Disability Services and Policy

Table 12: Accountability Indicators Output 1.1

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
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	525 ¹	500 ¹
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.	2,200	2,340 ²	1,000 ²
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.	265,000	286,300 ³	260,000 ³
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.	6,300	6,300	6,300
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.	78,200	54,500 ⁴	50,000 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.	78%	78%	78%
g. Cost per head of population	\$259.99	\$255.39	\$252.43

Notes:

1. The increase in the 2013–14 estimated outcome relates to community sector based services granted through the Enhanced Service Offer (ESO). The decrease in the 2014–15 target is due to funding through the ESO being only available in 2013-14.
2. The increase in the 2013–14 estimated outcome and the decrease in the 2014-15 target is due to support provided to people eligible through the ESO being only available in 2013-14.
3. The increase in the 2013–14 estimated outcome relates to disability clients accessing these services associated with the ESO. The decrease in the 2014-15 target is due to funding through the ESO being only available in 2013-14.
4. The decrease in the 2013–14 estimated outcome relates to clients choosing alternative service supports through the ESO. The decrease in the 2014-15 target is due to the flexible respite options through the ESO being only offered in 2013-14.

Output 1.2: Therapy Services

Table 13: Accountability Indicators Output 1.2

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Hours of therapy services provided Hours of therapy services to an individual, group or the community. Hours of service to an individual may include assessments, intervention and consultations with families or other providers of service to the client.	68,500	68,500	68,500
b. Average cost per hour of therapy service to an individual or group	\$183.05	\$185.97	\$185.05
c. Client satisfaction with therapy services as measured by annual survey	85%	85%	85%
d. New referrals actioned within five working days 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.	95%	95%	95%

Output Class 2: Early Intervention

Output 2.1: Early Intervention Services

Table 14: Accountability Indicators Output 2.1

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Number of group sessions 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.	500	500	500
b. Number of Community Development/Education Programs Any activity that engages the community, in which the general community participates, or which is targeted at the community in general.	150	150	150
c. Number of families supported through the Parents as Teachers Program	120	120	160 ¹
d. Client satisfaction with services	90%	90%	90%
e. Cost per head of population	\$67.51	\$67.88	\$61.94 ²

Notes:

1. The increase in the 2014–15 target is due to the expansion of the program.
2. The decrease in the 2014–15 target mainly reflects the cessation of Commonwealth funded programs.

Output Class 3: Community Participation

Output 3.1: Community Relations

Table 15: Accountability Indicators Output 3.1

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Number of Community Capacity Building projects supported Number of grants allocated to assist community organisations to strengthen capacity, sustainability and address disadvantage in the community.	15	15	15
b. Number of visits to community service organisations The number of funded service organisations visited during the financial year.	26	26	26
c. Tenant satisfaction with management of community facilities as measured by annual survey The annual survey measures the standard of service and assistance Community Facility Managers receive from the Directorate.	80%	80%	0 ¹
d. Funded organisations' satisfaction with government contract administration (as measured by annual survey) 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.	85%	85%	90%
e. Percentage of participants that successfully complete the Work Experience and Support Program for Migrants 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.	85%	85%	85%
f. Number of grant programs administered (Seniors grants)	1	1	n/a ²
g. Number of Ministerial Councils that received secretariat support and policy advice Councils include the United Ngunnawal Elders Council and the Ministerial Advisory Council on Ageing.	2	2	n/a ²
h. Development of an ACT Aboriginal and Torres Strait Islander Agreement ³	n/a	n/a	1
i. Regulatory and process reform initiatives ³ This measure covers policy and project initiatives targeted at improving the effectiveness and efficiency of regulation and process to strengthen the delivery of Government priorities. Scope, delivery and timing of initiatives may vary depending on emerging priorities that impact on resource availability.	n/a	n/a	4
j. Cost per head of population	\$61.98	\$60.90	\$54.83 ⁴

Notes:

1. This indicator transferred to the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) from 7 July 2014 under the *Administrative Arrangements 2014 (No.1)*.
2. These indicators have been discontinued.
3. New indicators.
4. The decrease in the 2014–15 target is mainly due to the transfer of community facilities to CMTEDD.

Output 3.2: Arts Engagement

Table 16: Accountability Indicators Output 3.2

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Number of art organisations supporting community participation Arts organisations supported by the ACT Arts Fund will implement the objectives of the ACT Arts Policy Framework	15	25 ¹	0 ²
b. 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.	\$8,389	\$8,389	0 ²
c. 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%	0 ²

Notes:

1. The 2013-14 target was based on Key Arts Organisations that support community participation. However following review of the first half of the year the estimated outcome for 2013-14 reflect all arts organisations which support community participation.
2. These indicators transferred to the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) from 7 July 2014 under the Administrative Arrangements 2014 (No.1).

Output Class 4: Statutory Services – Care and Protection and Youth Justice¹

Output 4.1: Statutory Services – Care and Protection and Youth Justice²

Table 17: Accountability Indicators Output 4.1

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Number of custody days used annually The number of days served in custody by a young person.	8,000	7,500	7,500
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. Youth Justice Case Plans completed The proportion of case plans prepared or reviewed within six weeks of the start of a supervised sentenced order.	85%	90%	90%

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
e. Average investment per Youth Services client ³	\$24,628	\$24,857	\$25,192
f. Child Protection Reports and Child Concern Reports about children and young people ⁴	n/a	n/a	15,000
Child Concern Reports and Child Protection Reports are defined in the <i>Children and Young People Act 2008</i> .			
g. Child Protection Reports requiring appraisal ⁴	n/a	n/a	2,400
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.			
h. Number of Child Protection Reports received and proceeding to appraisal that were substantiated ⁴	n/a	n/a	700
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.			
i. Number of children and young people receiving a Care and Protection service during the year ⁴	n/a	n/a	3,500
Includes all children and young people receiving support throughout the year, short or long term and/or subject of an appraisal.			
j. Number of Aboriginal and Torres Strait Islander children and young people receiving support during the year ⁴	n/a	n/a	500
Includes all Aboriginal and Torres Strait Islander children and young people receiving child protection 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.			
k. Total number of children and young people for whom the Director-General has parental responsibility ⁴	n/a	n/a	580
As defined by the <i>Children and Young People Act 2008</i> .			
l. Total out of home care days used annually ⁴	n/a	n/a	225,000
Out of home care includes foster care, kinship care, residential care and refugees.			
m. Number of out of home care days used by Aboriginal and Torres Strait Islander children and young people ⁴	n/a	n/a	54,000
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.			
n. Average investment per out of home care day ^{4,5}	n/a	n/a	\$154
o. Number of permanency placements ⁶	n/a	n/a	20
The number of placements made throughout the year including adoptions and Enduring Parental Responsibility orders.			

Notes:

1. This Output Class has been renamed. It was previously reported as "Children, Youth and Family Services".
2. This Output has been renamed. It was previously reported as "Youth Services". This Output now includes functions previously reported as Output 4.2 Care and Protection Services.
3. This indicator has been renamed. It was previously reported as "Average cost per Youth Services client".
4. These indicators were previously reported under Output 4.2 Care and Protection Services.
5. This indicator has been renamed. It was previously reported as "Average cost per out of home care day".
6. New indicator.

Output 4.2: Care and Protection Services¹

Table 18: Accountability Indicators Output 4.2

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Child Protection Reports and Child Concern Reports about children and young people Child Concern Reports and Child Protection Reports are defined in the <i>Children and Young People Act 2008</i> .	15,000	15,000	n/a
b. Reports requiring appraisal 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.	2,400	2,400	n/a
c. Number of Child Protection Reports received and proceeding to appraisal that were substantiated 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.	900	700 ²	n/a
d. Number of children and young people receiving a Care and Protection service during the year Includes all children and young people receiving support throughout the year, short or long term and/or subject of an appraisal.	3,000	3,500	n/a
e. Number of Aboriginal and Torres Strait Islander children and young people receiving support during the year. 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.	500	500	n/a
f. Total number of children and young people for whom the Director-General has parental responsibility As defined by the <i>Children and Young People Act 2008</i> .	580	580	n/a
g. Total out of home care days used annually Out of home care includes foster care, kinship care, residential care and refuges.	225,000	225,000	n/a
h. Number of out of home care days used by Aboriginal and Torres Strait Islander children and young people 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 refuges.	52,000	54,000	n/a
i. Average cost per out of home care day	\$155	\$155	n/a
j. Number of adoptions ³ Number of adoption orders granted including inter-country, local and step family adoptions.	12	12	n/a

Notes:

1. This Output has been discontinued. The functions are now included in Output 4.1 Statutory Services – Care and Protection and Youth Justice.
2. The 2013–14 estimated outcome reflects the trend over the past 6 years.
3. This indicator has been discontinued.

Financial Statements

Table 19: Community Services Directorate: Operating Statement

2013-14 Budget \$'000		2013-14 Est. Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Income							
Revenue							
241,428	Government Payment for Outputs	240,310	232,091	-3	214,389	217,366	222,373
2,846	User Charges - Non ACT Government	2,746	1,862	-32	1,933	1,929	1,926
26	Interest	26	28	8	28	29	29
1,500	Other Revenue	1,500	1,035	-31	1,126	1,124	1,124
460	Resources Received Free of Charge	460	460	-	460	460	460
246,260	Total Revenue	245,042	235,476	-4	217,936	220,908	225,912
Gains							
1,236	Other Gains	1,236	1,264	2	1,620	1,620	1,620
1,236	Total Gains	1,236	1,264	2	1,620	1,620	1,620
247,496	Total Income	246,278	236,740	-4	219,556	222,528	227,532
Expenses							
79,397	Employee Expenses	80,758	80,274	-1	76,004	76,616	77,020
12,416	Superannuation Expenses	12,319	12,565	2	12,792	13,258	13,526
39,180	Supplies and Services	39,133	36,091	-8	34,929	35,210	35,406
6,958	Depreciation and Amortisation	6,916	3,241	-53	3,290	3,290	3,290
89	Borrowing Costs	89	91	2	91	91	91
115,270	Grants and Purchased Services	113,070	106,890	-5	94,690	95,901	99,997
78	Other Expenses	78	80	3	83	83	83
253,388	Total Expenses	252,363	239,232	-5	221,879	224,449	229,413
-5,892	Operating Result	-6,085	-2,492	59	-2,323	-1,921	-1,881
Other Comprehensive Income							
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
5	Net Effect of Correction of an Error	5	729	#	889	889	889
49	Inc/Dec in Asset Revaluation Reserve Surpluses	49	56	14	0	0	0
54	Total Other Comprehensive Income	54	785	#	889	889	889
-5,838	Total Comprehensive Income	-6,031	-1,707	72	-1,434	-1,032	-992

Table 20: Community Services Directorate: Balance Sheet

Budget as at 30/6/14 \$'000		Est. Outcome as at 30/6/14 \$'000	Budget as at 30/6/15 \$'000	Var %	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000	Estimate as at 30/6/18 \$'000
	Current Assets						
2,999	Cash and Cash Equivalents	3,825	6,879	80	3,269	3,269	3,269
2,149	Receivables	2,749	2,180	-21	2,180	2,180	2,180
199	Assets Held for Sale	0	0	-	0	0	0
130	Capital Works in Progress	130	80	-38	80	80	80
134	Other Current Assets	93	93	-	93	93	93
5,611	Total Current Assets	6,797	9,232	36	5,622	5,622	5,622
	Non Current Assets						
884	Receivables	2,390	2,418	1	2,446	2,475	2,504
264,776	Property, Plant and Equipment	269,982	71,979	-73	71,393	70,807	70,220
14	Intangibles	211	297	41	277	257	237
15,613	Capital Works in Progress	11,381	0	-100	0	0	0
281,287	Total Non Current Assets	283,964	74,694	-74	74,116	73,539	72,961
286,898	TOTAL ASSETS	290,761	83,926	-71	79,738	79,161	78,583
	Current Liabilities						
6,727	Payables	9,781	9,254	-5	9,260	9,266	9,272
252	Interest-Bearing Liabilities	264	264	-	264	264	264
1,104	Finance Leases	1,247	1,269	2	1,291	1,313	1,335
22,886	Employee Benefits	23,396	24,311	4	21,892	22,671	23,450
308	Other Provisions	36	36	-	36	36	36
526	Other Liabilities	917	917	-	917	917	917
31,803	Total Current Liabilities	35,641	36,051	1	33,660	34,467	35,274
	Non Current Liabilities						
671	Interest-Bearing Liabilities	407	407	-	407	407	407
1,057	Finance Leases	1,388	1,219	-12	1,050	881	712
2,145	Employee Benefits	2,107	1,908	-9	2,064	2,231	2,357
1,082	Other	1,403	1,403	-	1,403	1,403	1,403
4,955	Total Non Current Liabilities	5,305	4,937	-7	4,924	4,922	4,879
36,758	TOTAL LIABILITIES	40,946	40,988	..	38,584	39,389	40,153
250,140	NET ASSETS	249,815	42,938	-83	41,154	39,772	38,430
	REPRESENTED BY FUNDS EMPLOYED						
187,006	Accumulated Funds	192,928	36,779	-81	34,995	33,613	32,271
63,134	Reserves	56,887	6,159	-89	6,159	6,159	6,159
250,140	TOTAL FUNDS EMPLOYED	249,815	42,938	-83	41,154	39,772	38,430

Table 21: Community Services Directorate: Cash Flow Statement

2013-14 Budget \$'000		2013-14 Est. Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
241,428	Cash from Government for Outputs	240,310	232,091	-3	214,389	217,366	222,373
2,846	User Charges	2,746	1,862	-32	1,933	1,929	1,926
17,119	Other Receipts	16,754	14,152	-16	12,476	12,470	12,836
261,393	Operating Receipts	259,810	248,105	-5	228,798	231,765	237,135
Payments							
78,506	Related to Employees	79,632	79,038	-1	78,238	75,641	76,086
12,429	Related to Superannuation	12,332	12,578	2	12,806	13,271	13,539
38,736	Related to Supplies and Services	38,689	35,767	-8	34,542	34,848	35,044
86	Borrowing Costs	86	86	-	86	86	86
114,843	Grants and Purchased Services	112,643	106,273	-6	94,022	95,209	99,304
16,144	Other	15,779	13,714	-13	12,042	12,038	12,404
260,744	Operating Payments	259,161	247,456	-5	231,736	231,093	236,463
649	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	649	649	-	-2,938	672	672
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
14,003	Purchase of Property, Plant and Equipment and Capital Works	12,598	1,162	-91	0	0	0
0	Issue of Loan	1,500	0	-100	0	0	0
14,003	Investing Payments	14,098	1,162	-92	0	0	0
-14,003	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-14,098	-1,162	92	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
14,026	Capital Injections from Government	14,121	4,795	-66	0	0	0
14,026	Financing Receipts	14,121	4,795	-66	0	0	0
Payments							
350	Distributions to Government	350	350	-	350	350	350
322	Repayment of Finance Leases	322	322	-	322	322	322
0	Payment of Transferred Cash Balances	0	556	#	0	0	0
672	Financing Payments	672	1,228	83	672	672	672
13,354	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	13,449	3,567	-73	-672	-672	-672
0	NET INCREASE / (DECREASE) IN CASH HELD	0	3,054	#	-3,610	0	0
2,999	CASH AT THE BEGINNING OF REPORTING PERIOD	3,825	3,825	-	6,879	3,269	3,269
2,999	CASH AT THE END OF REPORTING PERIOD	3,825	6,879	80	3,269	3,269	3,269

Table 22: Community Services Directorate: Statement of Changes in Equity

Budget as at 30/6/14 \$'000		Est. Outcome as at 30/6/14 \$'000	Budget as at 30/6/15 \$'000	Var %	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000	Estimate as at 30/6/18 \$'000
Opening Equity							
179,217	Opening Accumulated Funds	185,237	192,928	4	36,779	34,995	33,613
63,085	Opening Asset Revaluation Reserve	56,838	56,887	..	6,159	6,159	6,159
242,302	Balance at the Start of the Reporting Period	242,075	249,815	3	42,938	41,154	39,772
Comprehensive Income							
5	Net Effect of Correction of an Error	5	729	#	889	889	889
-5,892	Operating Result for the Period	-6,085	-2,492	59	-2,323	-1,921	-1,881
49	Inc/Dec in Asset Revaluation Reserve Surpluses	49	56	14	0	0	0
-5,838	Total Comprehensive Income	-6,031	-1,707	72	-1,434	-1,032	-992
0	Transfer to/from Accumulated Funds	0	50,784	#	0	0	0
0	Movement in Asset Revaluation Reserve	0	-50,784	#	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
14,026	Capital Injections	14,121	4,795	-66	0	0	0
-350	Capital Distributions to Government	-350	-350	-	-350	-350	-350
0	Inc/Dec in Net Assets due to Admin Restructure	0	-	#	0	0	0
			209,615				
13,676	Total Transactions Involving Owners Affecting Accumulated Funds	13,771	-	#	-350	-350	-350
			205,170				
Closing Equity							
187,006	Closing Accumulated Funds	192,928	36,779	-81	34,995	33,613	32,271
63,134	Closing Asset Revaluation Reserve	56,887	6,159	-89	6,159	6,159	6,159
250,140	Balance at the End of the Reporting Period	249,815	42,938	-83	41,154	39,772	38,430

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the decrease of \$1.118 million in the 2013-14 estimated outcome from the original budget is mainly due to a reduction in Commonwealth funding (\$2.1 million). This is partially offset by revised wage and superannuation parameters (\$1.055 million); and
 - the decrease of \$8.219 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of artsACT and community facilities to the Chief Minister, Treasury and Economic Development Directorate (\$12.239 million), savings initiatives (\$5.589 million), reduction in Commonwealth funding (\$4.286 million), cessation of prior year funding (\$2.033 million) and one-off expenditure in 2013-14 (\$0.150 million). This is partially offset by new initiatives for 2014-15 (\$7.168 million), indexation of non-salary expenses (\$5.574 million), revised wage and superannuation parameters (\$2.292 million) and the net transfer of funding for programs to the Directorate (\$0.934 million).
- user charges and other revenues: the decrease of \$1.347 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of community facilities to the Chief Minister, Treasury and Economic Development Directorate (\$0.974 million) and a net reduction in one off Commonwealth funding (\$0.492 million).
- employee and superannuation expenses:
 - the increase of \$1.264 million in the 2013-14 estimated outcome from the original budget is mainly due to revised wage and superannuation parameters; and
 - the decrease of \$0.238 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of artsACT and community facilities to the Chief Minister, Treasury and Economic Development Directorate (\$2.238 million), savings initiatives (\$2.349 million), reduction in Commonwealth funding (\$0.725 million) and net transfer of funding for programs from the Directorate (\$0.169 million). This is partially offset by new initiatives for 2014-15 (\$2.401 million), revised wage and superannuation parameters (\$2.428 million) and additional funding for prior year initiatives (\$0.419 million).

- supplies and services: the decrease of \$3.042 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of artsACT and community facilities to the Chief Minister, Treasury and Economic Development Directorate (\$3.1 million), a reduction in Commonwealth funding (\$1.848 million), the cessation of prior year funding (\$1.634 million), savings initiatives (\$0.993 million) and the net transfer of funding for programs from the Directorate (\$0.311 million). This is partially offset by a realignment of expenditure from grants and purchased services (\$2.5 million), new initiatives for 2014–15 (\$1.006 million), adjustments for indexation (\$1.134 million) and increased funding for prior year initiatives (\$0.256 million).
- depreciation and amortisation:
 - the decrease of \$3.675 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of artsACT and community facilities to the Chief Minister, Treasury and Economic Development Directorate (\$3.861 million).
- grants and purchased services:
 - the decrease of \$2.2 million in the 2013-14 estimated outcome from the original budget is mainly due to a reduction in Commonwealth funding (\$2.1 million); and
 - the decrease of \$6.180 million in the 2014-15 Budget from the 2013–14 estimated outcome is mainly due to the transfer of artsACT to the Chief Minister, Treasury and Economic Development Directorate (\$7.875 million), a realignment of expenditure to supplies and services (\$2.5 million), savings initiatives (\$2.247 million), a decrease in funding for prior year initiatives (\$1.1 million) and a reduction in Commonwealth funding (\$2.166 million). This is partially offset by indexation (\$4.530 million), new initiatives for 2014-15 (\$3.801 million) and the net transfer of funding for programs to the Directorate (\$1.416 million).

Balance Sheet

- current assets:
 - the increase of \$1.186 million in the estimated outcome from the original budget is mainly due to the flow-on impact of the 2012-13 audited outcome; and
 - the increase of \$2.435 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to cash expected to be held for payments in early July 2015-16.
- non-current assets:
 - the increase of \$2.677 million in the 2013-14 estimated outcome from the original budget is mainly due to the credit facility agreement with Boundless Canberra (\$1.5 million) and net revised funding profile for some capital works projects (\$1.075 million); and

- the decrease of \$209.27 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of artsACT and community facilities to the Chief Minister, Treasury and Economic Development Directorate (\$211.570 million), partially offset by revised funding profile for some capital works projects (\$2.250 million).
- current liabilities:
 - the increase of \$3.838 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on impact of the 2012-13 audited outcome, revised wage parameters and the impact of the discount rate on long service leave liabilities; and
 - the increase of \$0.410 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the impact of revised wage parameters and the expected growth in employee benefits.
- non current liabilities:
 - the increase of \$0.350 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on impact of the 2012-13 audited outcome, revised wage parameters and the impact of the discount rate on long service leave liabilities; and
 - the decrease of \$0.368 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of artsACT and community facilities to the Chief Minister, Treasury and Economic Development Directorate.

Cash Flow Statement and Statement of Changes in Equity

Variations in the statements are explained in the notes above.

Table 23: Disability and Therapy Services: Operating Statement

2013-14 Budget \$'000		2013-14 Est. Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Revenue							
108,437	Government Payment for Outputs	106,804	108,520	2	101,842	103,001	105,181
1,148	User Charges - Non ACT	1,148	1,177	3	1,207	1,207	1,207
	Government						
26	Interest	26	28	8	28	29	29
50	Other Revenue	50	50	-	50	50	50
142	Resources Received Free of Charge	142	142	-	142	142	142
109,803	Total Revenue	108,170	109,917	2	103,269	104,429	106,609
Expenses							
35,862	Employee Expenses	36,474	37,433	3	36,562	36,908	36,836
5,558	Superannuation Expenses	5,519	5,672	3	5,789	5,985	6,100
16,095	Supplies and Services	16,095	17,483	9	16,960	17,260	17,274
722	Depreciation and Amortisation	716	670	-6	698	698	698
40	Borrowing Costs	40	41	3	41	41	41
52,286	Grants and Purchased Services	50,186	49,485	-1	44,238	44,360	46,470
110,563	Total Ordinary Expenses	109,030	110,784	2	104,288	105,252	107,419
-760	Operating Result	-860	-867	-1	-1,019	-823	-810

Table 24: Early Intervention Services: Operating Statement

2013-14 Budget \$'000		2013-14 Est. Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Revenue							
23,834	Government Payment for Outputs	23,947	22,738	-5	23,487	23,870	24,021
316	Other Revenue	316	0	-100	0	0	0
24,150	Total Revenue	24,263	22,738	-6	23,487	23,870	24,021
Expenses							
7,601	Employee Expenses	7,744	7,631	-1	7,838	7,943	8,026
1,006	Superannuation Expenses	1,001	1,020	2	1,039	1,061	1,079
4,015	Supplies and Services	4,015	2,990	-26	3,113	3,179	3,214
695	Depreciation and Amortisation	695	712	2	712	712	712
15	Borrowing Costs	15	15	-	15	15	15
12,095	Grants and Purchased Services	12,095	11,678	-3	12,077	12,220	12,231
28	Other Expenses	28	29	4	30	30	30
25,455	Total Ordinary Expenses	25,593	24,075	-6	24,824	25,160	25,307
-1,305	Operating Result	-1,330	-1,337	-1	-1,337	-1,290	-1,286

Table 25: Community Participation: Operating Statement

2013-14 Budget \$'000		2013-14 Est. Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
	Revenue						
30,471	Government Payment for Outputs	30,557	20,181	-34	19,550	19,481	19,731
1,078	User Charges - Non ACT Government	978	4	-100	28	28	25
811	Other Revenue	811	883	9	974	974	974
12	Resources Received Free of Charge	12	12	-	12	12	12
32,372	Total Revenue	32,358	21,080	-35	20,564	20,495	20,742
	Gains						
1,236	Other Gains	1,236	1,264	2	1,620	1,620	1,620
1,236	Total Gains	1,236	1,264	2	1,620	1,620	1,620
33,608	Total Income	33,594	22,344	-33	22,184	22,115	22,362
	Expenses						
5,703	Employee Expenses	5,799	4,238	-27	3,582	3,393	3,515
392	Superannuation Expenses	376	324	-14	293	301	318
9,139	Supplies and Services	9,079	5,660	-38	5,392	5,128	5,155
3,668	Depreciation and Amortisation	3,332	9	-100	9	9	9
1	Borrowing Costs	1	1	-	1	1	1
17,175	Grants and Purchased Services	17,075	11,078	-35	11,279	11,559	11,634
36,078	Total Ordinary Expenses	35,662	21,310	-40	20,556	20,391	20,632
-2,470	Operating Result	-2,068	1,034	150	1,628	1,724	1,730

Table 26: Statutory Services – Care and Protection and Youth Justice: Operating Statement

2013-14 Budget \$'000		2013-14 Est. Outcome \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Revenue							
78,686	Government Payment for Outputs	79,002	80,652	2	69,510	71,014	71,621
620	User Charges - Non ACT Government	620	681	10	698	694	694
323	Other Revenue	323	102	-68	102	100	100
306	Resources Received Free of Charge	306	306	-	306	306	306
79,935	Total Revenue	80,251	81,741	2	70,616	72,114	72,721
Expenses							
30,231	Employee Expenses	30,741	30,972	1	28,022	28,372	28,643
5,460	Superannuation Expenses	5,423	5,549	2	5,671	5,911	6,029
9,931	Supplies and Services	9,944	9,958	..	9,464	9,643	9,763
1,873	Depreciation and Amortisation	2,173	1,850	-15	1,871	1,871	1,871
33	Borrowing Costs	33	34	3	34	34	34
33,701	Grants and Purchased Services	33,714	34,649	3	27,096	27,762	27,843
50	Other Expenses	50	51	2	53	53	53
13	Transfer Expenses	0	0	-	0	0	0
81,292	Total Ordinary Expenses	82,078	83,063	1	72,211	73,646	74,236
-1,357	Operating Result	-1,827	-1,322	28	-1,595	-1,532	-1,515

ECONOMIC DEVELOPMENT DIRECTORATE (INCORPORATED INTO CMTEDD)

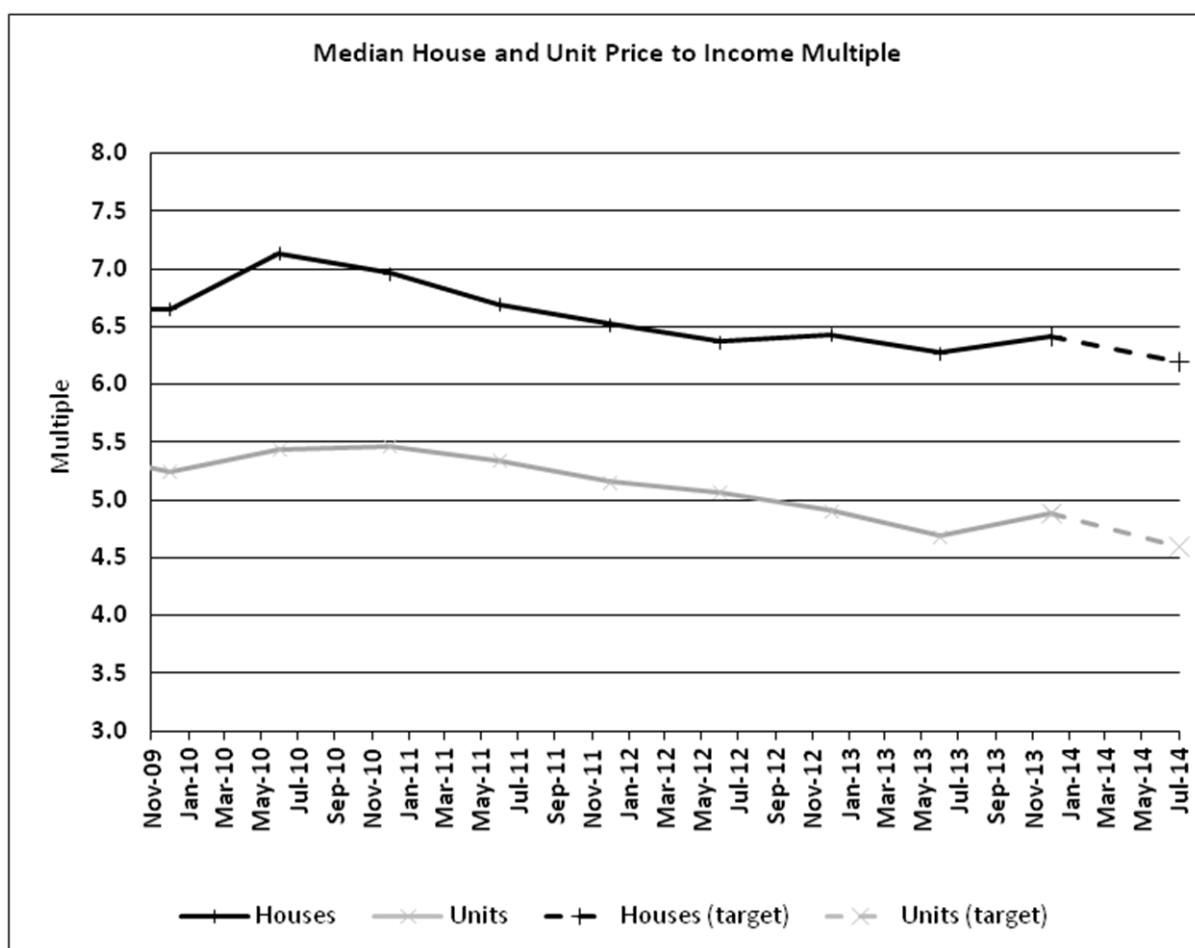
Strategic Objectives and Indicators

Strategic Objective 1

Improving Housing Affordability¹

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.

There has been a steady reduction in the house and unit price to income multiples since May 2010. The multiple is currently 6.4 for houses and 4.9 for units.



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

Note:

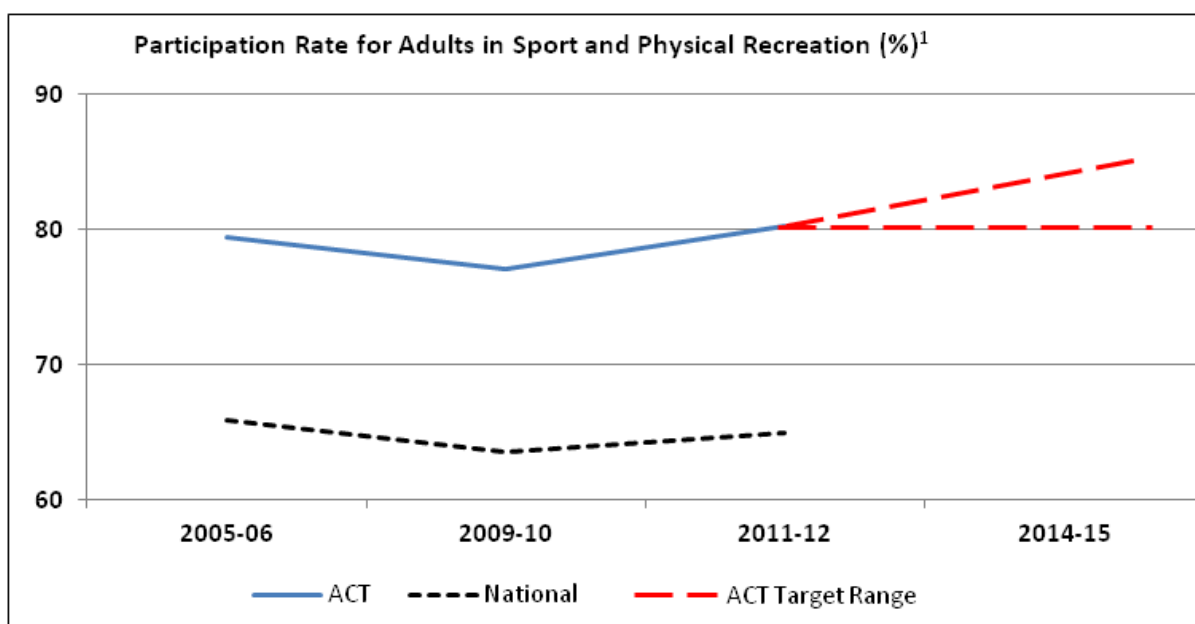
1. This Indicator was transferred out of the Directorate following the Administrative Arrangements 2014 (No 1) (AAs) and is reported as Chief Minister, Treasury and Economic Development Directorate (CMTEDD) Strategic Objective 11 “Improving Housing Affordability”.

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 to 2020.

Strategic Indicator 2(a): Higher than National Average Participation by Adults²

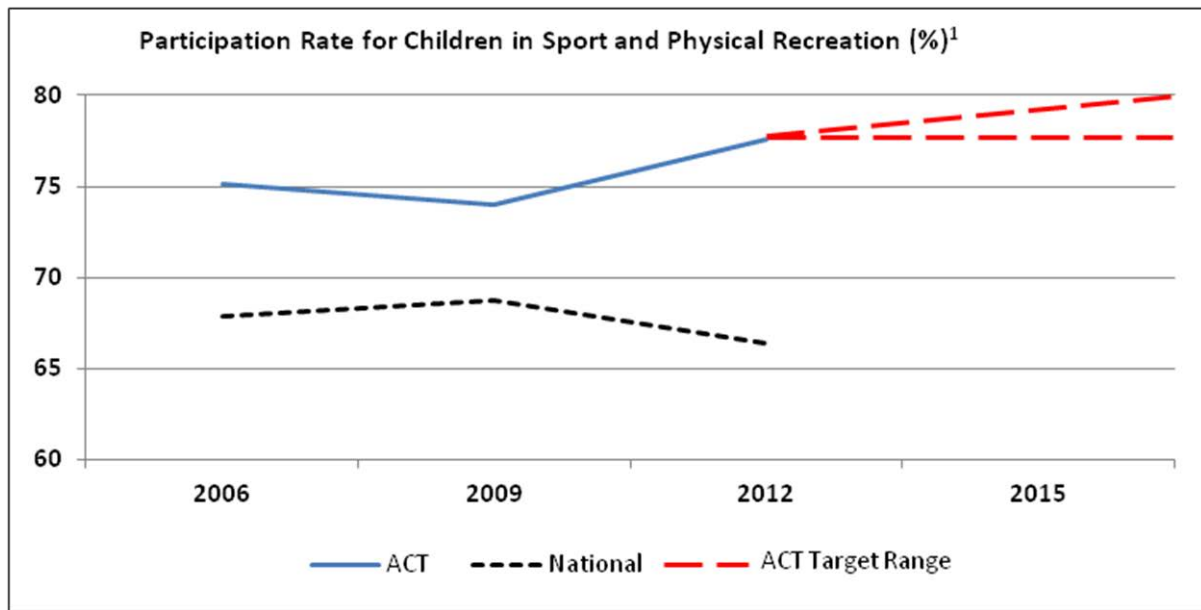


Source: Participation in Sport and Physical Recreation, Australia, 2011-12 (ABS Cat. no. 4177.0).

Notes:

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.
2. This Indicator was transferred out of the Directorate following the AAs and is reported as CMTEDD Strategic Indicator 12(a) “Higher than National Average Participation by Adults”.

Strategic Indicator 2(b): Higher than National Average Participation by Children²



Source: ABS Catalogue no. 4901.0.

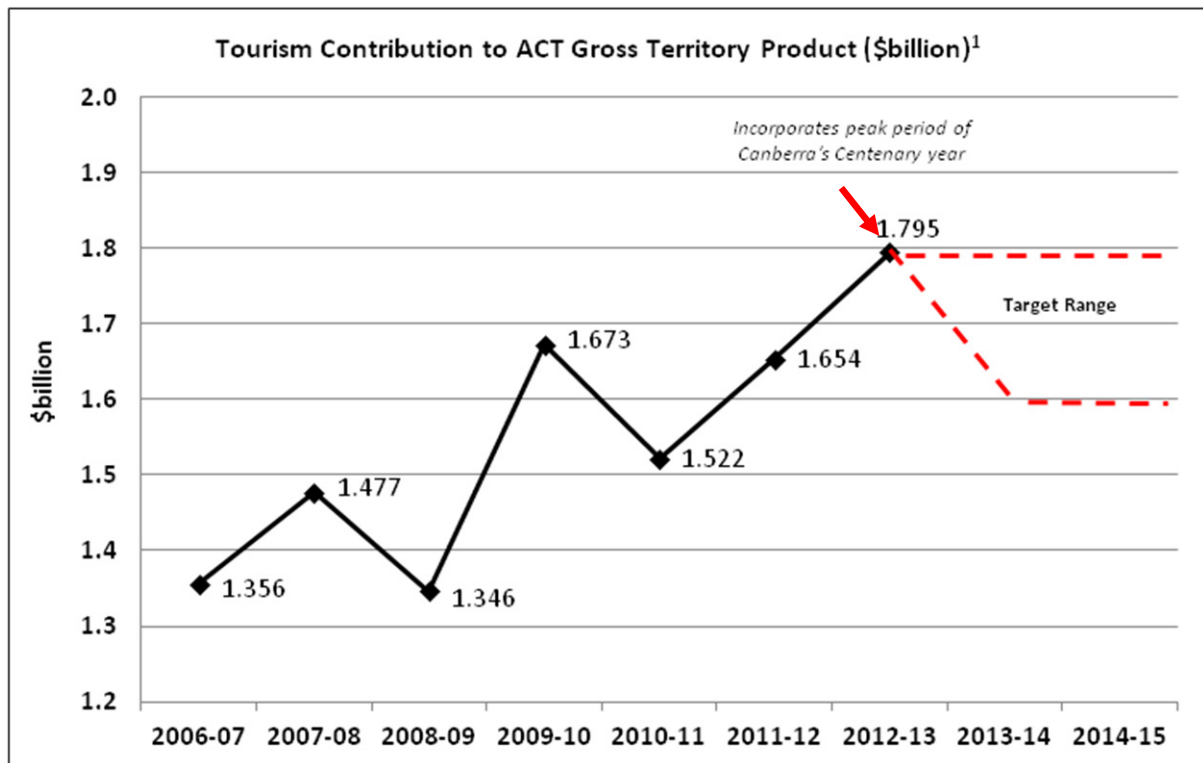
Notes:

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.
2. This Indicator was transferred out of the Directorate following the AAs and is reported as CMTEDD Strategic Indicator 12(b) "Higher than National Average Participation by Children".

Strategic Objective 3

Grow the Value of Tourism²

Tourism is a key driver of the ACT economy, contributing around \$1.8 billion in Gross State Product and supporting an estimated 17,000 jobs. The Directorate will continue to implement marketing and development programs that aim to increase the economic return from tourism visitation.



Source: State Tourism Satellite Accounts 2012-13, Tourism Research Australia, Canberra.

Notes:

1. The latest State Tourism Satellite Account (released in April 2014) provides revised figures for tourism's overall contribution to the ACT economy based on 2012-13 data. Data sets have been back cast to 2006-07 to enable comparison of results over time. The result for 2012-13 incorporated the peak activity period of Canberra's Centenary year, which saw visitation levels positively influenced by a high concentration of major event activity.
2. This Indicator was transferred out of the Directorate following the AAs and is reported as CMTEDD Strategic Objective 13 "Grow the Value of Tourism".

Strategic Objective 4

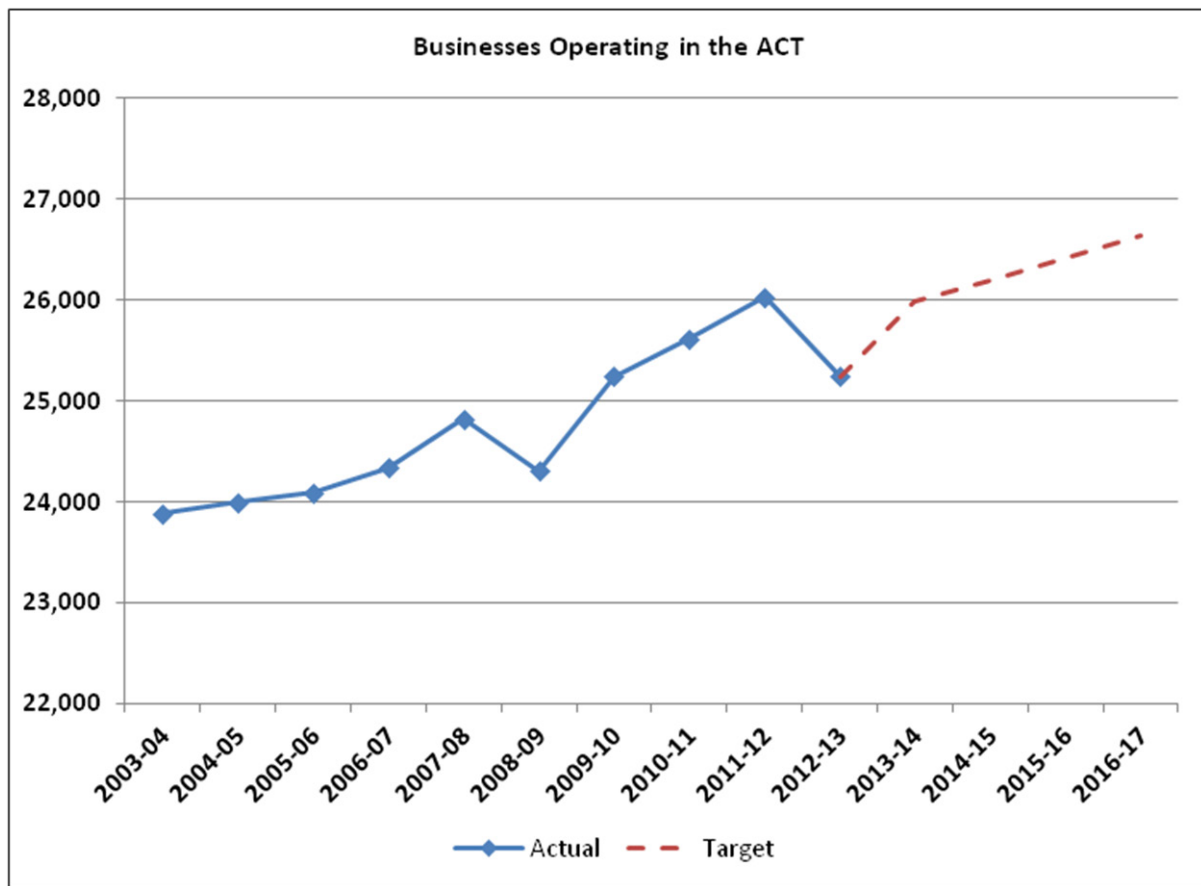
Growth in Innovation, Trade and Investment

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.

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.

Strategic Indicator 4(a): Business Formation above the Current Long Term Average Rate¹

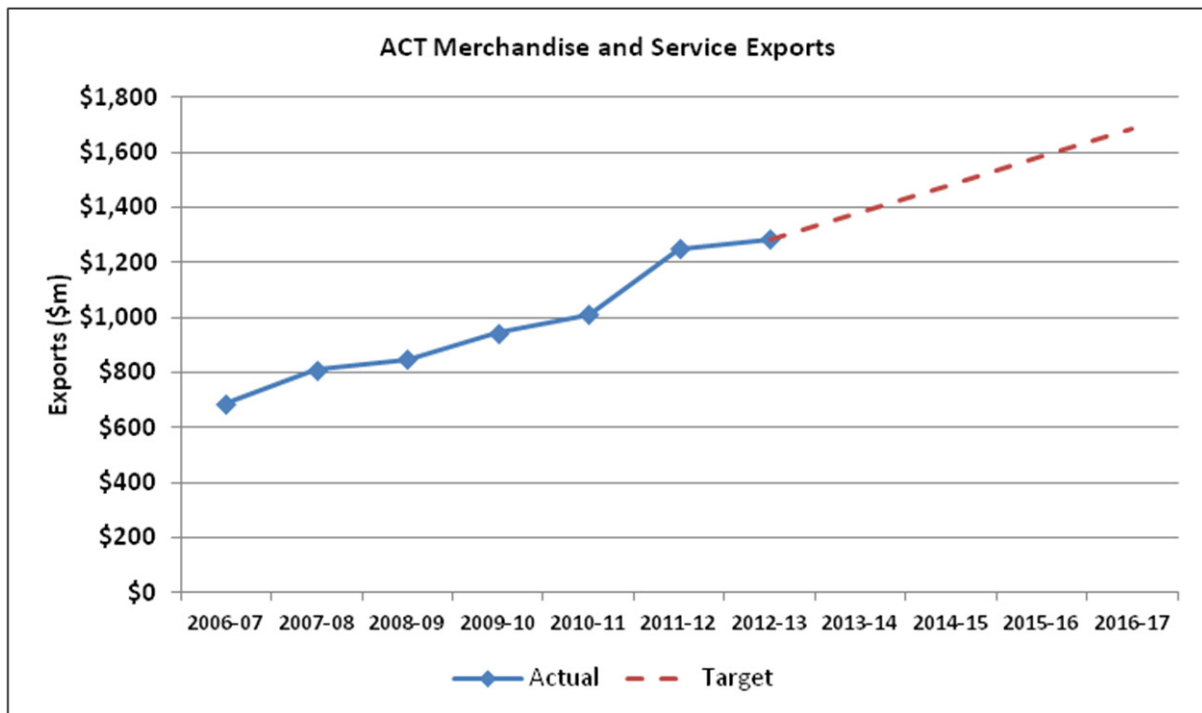


Source: ABS Catalogue 8165.0.

Note:

1. This Indicator was transferred out of the Directorate following the AAs and is reported as CMTEDD Strategic Indicator 14(a) "Business Formation above the Current Long Term Average Rate".

Strategic Indicator 4(b): Increasing Measures of ACT Goods and Services Exports¹



Source: ABS Catalogue 5220.0

Note:

1. This Indicator was transferred out of the Directorate following the AAs and is reported as CMTEDD Strategic Indicator 14(b) "Increasing Measures of ACT Goods and Services Exports".

Output Classes

Output Class 1: Economic Development

Table 1: Output Class 1: Economic Development¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost²	117,741	1,903
Government Payment for Outputs	80,488	4,129

Notes:

1. This Output has been transferred as a result of the AAs and is now reported as CMTEDD Output Class 8 "Economic Development".
2. Total cost includes depreciation and amortisation of \$22.298 million in 2013-14.

Table 2: Output 1.1: Policy, Strategy and Infrastructure Delivery¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	3,235	309
Government Payment for Outputs	3,076	711

Note:

1. New output comprising the outputs of the former Output 1.1: Economic Development Policy and Output 1.6: Land Strategy and Infrastructure Delivery and now reported as CMTEDD Output 8.1, 'Policy, Strategy and Infrastructure Delivery'.

Table 3: Output 1.2: Innovation, Trade and Investment¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	11,739	203
Government Payment for Outputs	9,674	466

Note:

1. Output title changed from Business Development and now reported as CMTEDD Output 8.2, 'Innovation, Trade and Investment'.

Table 4: Output 1.3: VisitCanberra¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	17,156	643
Government Payment for Outputs	13,929	1,480

Note:

1. Output title changed from Tourism and now reported as CMTEDD Output 8.3, 'VisitCanberra'.

Table 5: Output Class 1.4: Sport and Recreation¹

	2013-14	2014-15
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	51,705	272
Government Payment for Outputs	30,346	626

Note:

1. This output is now reported as CMTEDD Output 8.4, 'Sport and Recreation'.

Table 6: Output 1.5: Venues and Events¹

	2013-14	2014-15
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	24,748	476
Government Payment for Outputs	13,610	847

Note:

1. This output is now reported as CMTEDD Output 8.5, 'Venues and Events'.

Table 7: Output 1.6: Land Strategy and Infrastructure Delivery¹

	2013-14	2014-15
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost¹	9,158	n/a
Government Payment for Outputs¹	9,853	n/a

Note:

1. Discontinued output. This activity is now incorporated in Output 1.1: Policy, Strategy and Infrastructure Delivery, which is now reported as CMTEDD Output 8.1, 'Policy, Strategy and Infrastructure Delivery'.

Accountability Indicators

Output Class 1: Economic Development

Output 1.1: Policy, Strategy and Infrastructure Delivery¹

Table 8: Accountability Indicators Output 1.1¹

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Infrastructure Plan ²	1	1	n/a
b. Construction Snapshots ³	2	2	n/a
c. Economic Development Policy and Project Initiatives ⁴	4	4	n/a
d. Gaming and Racing Policy ⁵	2	2	n/a
e. Red Tape Reduction legislation/initiatives ⁶	2	2	n/a
f. Regulatory and Process Reform initiatives ⁷	n/a	n/a	n/a
g. Median House Price/Income Multiple ⁸	6.2	6.4	n/a
h. Median Unit Price/Income Multiple ⁸	4.6	4.9	n/a
i. Number of Direct Sales Applications Finalised ⁹	15	16	n/a
j. Capital Works Projects			
– Percentage of Projects Completed on Budget ¹⁰	90%	93%	n/a
– Percentage of Projects Completed on Time ¹¹	80%	93%	n/a
k. 4-year Indicative Land Release Program published	1	1	n/a

Notes:

- This output was transferred out of the Directorate following the AAs and is reported as CMTEDD Output 8.1, 'Policy, Strategy and Infrastructure Delivery'.
- Discontinued measure. The preparation of the Infrastructure Plan update has been transferred to the Chief Minister, Treasury and Economic Development Directorate Output 2.2 Financial Management.
- This measure covers the preparation of two Construction Snapshots for 2014-15.
- This measure incorporates key Government economic development policy and project initiatives to be delivered by the Directorate including: implementation of actions included in the Affordable Housing Action Plan Phase III; and journey to work statistical analysis.
- This measure includes: a review of the effectiveness of the Gaming Machine (Club Governance) Amendment Act 2011.
- Discontinued measure. Responsibility for part of this function has been transferred to the Chief Minister, Treasury and Economic Development Directorate Output 1.1 Government Policy and Reform.
- New Measure. This activity was previously measured under (e) 'Red Tape Reduction legislation/initiatives' and includes: a review of the Public Baths and Public Bathing Act 1956.
- Discontinued measure. Activity measured under this indicator will continue to be monitored through Strategic Objective 1 'A reduction in the median house price/income multiple'.
- Discontinued measure. Activity measured under this indicator is largely dependent on proponent activity and is not a meaningful measure in the context of broader program effort.
- 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.
- This target measures the percentage of New Capital Works projects that are delivered on or before the original timeframe published in the Budget Papers.

Output 1.2: Innovation, Trade and Investment¹

Table 9: Accountability Indicators Output 1.2¹

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Rate of contact and engagement of local businesses and entrepreneurs to the ACT Government's business development programs:			
– Innovation Connect new client connections	70	70	n/a
– Innovation Connect successful grant applications	20	20	n/a
– 'Clean tech' sector new client connections	5	7	n/a
– 'Clean tech' sector successful grant applications	3	2	n/a
– Canberra BusinessPoint one-to-one advisory services ²	350	350	n/a
– Canberra BusinessPoint one-to-many advisory services ²	550	550	n/a
– CBR Innovation Network ³	n/a	n/a	n/a
b. Global Connect			
– Offshore trade development missions	2	2	n/a
– Global Connect grants delivered	15	17	n/a
c. Investment Facilitation			
– Total number of lead responses generated from Invest Canberra program activity	15	43	n/a
d. Skilled Migration Attraction and Facilitation			
– Employer Sponsored certified	550	350	n/a
– Skilled Independent certified	500	850	n/a
e. ScreenACT			
– Professional development	100	100	n/a
– ACT Film Fund applications	5	12	n/a
f. ICT sector programs group			
– National ICT Australia	6	6	n/a
– CollabIT	1	1	n/a
g. Meetings of the across Government NBN Implementation Task Force to facilitate the rollout of the NBN in Canberra ⁴	2	1	n/a
h. Digital Enterprise Centre			
– Manage Commonwealth contract in partnership with Canberra Business Council (CBC) to establish a Digital Enterprise Centre in Canberra ⁵	1	1	n/a
– Deliver by CBC group training sessions ⁵	50	43	n/a
– Deliver by CBC one-on-one training sessions ⁵	90	90	n/a

Notes:

1. This output was transferred out of the Directorate following the AAs and is reported as CMTEDD Output 8.2, 'Innovation, Trade and Investment'.
2. Discontinued measure in 2014-15. Canberra Business Point functions and services will transition to the CBR Innovation Network.
3. New measure. The operating model and governance structure of the CBR Innovation Network will be established in consultation with stakeholders by 1 October 2014.
4. Discontinued measure. Taskforce structure is no longer required as the range of start up rollout issues have been largely addressed. Matters are now being dealt with on a case by case basis with relevant Directorates.
5. Discontinued measure. Commonwealth funding for the Digital Enterprise Centre delivered by the Canberra Business Council ceases at the end of 2014.

Output 1.3: VisitCanberra¹

Table 10: Accountability Indicators Output 1.3

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. ACT Accommodation – Room Occupancy Rate (%) ²	>national average	69%	n/a
b. Canberra and Region Visitors Centre (CRVC) – Overall visitor satisfaction with customer service levels at the CRVC ³	>85%	96%	n/a
c. Number of visits to the 'visitcanberra' website ⁴	900,000	1,900,000	n/a

Notes:

1. This output was transferred out of the Directorate following the AAs and is reported as CMTEDD Output 8.3, 'VisitCanberra'.
2. Room occupancy rates are taken from the annual 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. The latest available data for the year ending June 2013 indicates that the ACT occupancy rate was 69.0 per cent and the National rate was 65.3 per cent.
3. Satisfaction with overall customer service levels at the CRVC is captured as part of a broader Satisfaction Survey open to visitors throughout the year. Survey data is recorded using the Survey Monkey online program.
4. 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 revised target for 2014-15 reflects increasing interest in the 'visitcanberra' website due to the legacy of the Centenary of Canberra celebrations.

Output 1.4: Sport and Recreation¹

Table 11: Accountability Indicators Output 1.4

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Customer satisfaction with ACT Academy of Sport services ²	92%	92%	n/a
b. Percentage of customers satisfied with the management of sportsgrounds ³	95%	94%	n/a
c. Percentage of customers satisfied with management of aquatic centres ⁴	93%	94%	n/a
d. Number of targeted programs delivered in accordance with the Australian Sports Commission agreement ⁵	9	10	n/a

Notes:

1. This output was transferred out of the Directorate following the AAs and is reported as CMTEDD Output 8.4, 'Sport and Recreation'.
2. Athletes and coaches are surveyed annually to determine their satisfaction with the support services provided by the ACT Academy of Sport.
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. 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.

Output 1.5: Venues and Events¹

Table 12: Accountability Indicators Output 1.5

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Deliver key community events			
– New Year’s Eve	1	1	n/a
– Australia Day	1	1	n/a
– Canberra Nara Candle Festival	1	1	n/a
– Canberra Festival	1	1	n/a
b. Number of Major Events at:			
– GIO Stadium ²	23	23	n/a
– Manuka Oval ³	6	6	n/a
– Stromlo Forest Park	7	7	n/a
c. Own Source Revenue by Venue ⁴			
– GIO Stadium ⁵	\$2,600,000	\$3,081,000	n/a
– Manuka Oval ⁶	\$330,000	\$300,000	n/a
d. Direct expenditure as a result of staging Floriade ⁷	\$25 million	\$39.5 million	n/a
e. Number of National Cultural Institutions participating in the Enlighten Festival ⁸	11	11	n/a

Notes:

- This output was transferred out of the Directorate following the AAs and is reported as CMTEDD Output 8.5, ‘Venues and Events’.
- The revised target reflects the seven Asian Football Cup games to be held at GIO Stadium in January 2015. The name of the measure has been amended to align with the new name of the Canberra Stadium under new sponsorship arrangements.
- The revised target reflects the three Cricket World Cup matches to be held at Manuka Oval in February 2015.
- The measure covers Own Source Revenue (measured as gross profit) generated by each venue and is based on pre-existing hiring agreements.
- The name of the measure has been amended to align with the new name of the Canberra Stadium under new sponsorship arrangements.
- The revised target reflects the cessation of tenancy agreements for CricketACT and AFLNSW at Manuka Oval.
- This measure covers the economic contribution to the Territory of staging Floriade. Visitor expenditure data is derived from face-to-face interviews conducted on site with a random sample of event attendees. The event’s direct expenditure impact aims to capture the spending of all visitors that come to the ACT (or extend their stay) specifically for Floriade. The revised target reflects the way data is collected for the event, utilising post event online surveys that provide more accurate direct expenditure result. This is in addition to the face to face interviews previously used.
- 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.

Financial Statements

Table 13: Economic Development Directorate: Operating Statement

2013-14 Budget		2013-14 Est'd Outcome \$'000	2014-15 Budget \$'000	Variance %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Revenue							
86,082	Government Payment for Outputs	80,488	4,129	-95	0	0	0
11,552	User Charges - Non ACT Government	11,591	167	-99	0	0	0
1,972	User Charges - ACT Government	1,979	0	-100	0	0	0
50	Interest	50	0	-100	0	0	0
143	Other Revenue	143	0	-100	0	0	0
99,799	Total Revenue	94,251	4,296	-95	0	0	0
Expenses							
20,431	Employee Expenses	20,750	1,163	-94	0	0	0
3,306	Superannuation Expenses	3,268	135	-96	0	0	0
39,503	Supplies and Services	37,648	445	-99	0	0	0
16,338	Depreciation and Amortisation	22,298	0	-100	0	0	0
49	Borrowing Costs	49	0	-100	0	0	0
3,662	Cost of Goods Sold	3,662	0	-100	0	0	0
29,008	Grants and Purchased Services	25,058	150	-99	0	0	0
5,008	Other Expenses	5,008	10	-100	0	0	0
117,305	Total Expenses	117,741	1,903	-98	0	0	0
-17,506	Operating Result	-23,490	2,393	110	0	0	0
-17,506	Total Comprehensive Income	-23,490	2,393	110	0	0	0

Table 14: Economic Development Directorate: Balance Sheet

Budget as at 30/6/14		Est'd Outcome as at 30/6/14	Budget as at 30/6/15	Variance	Estimate as at 30/6/16	Estimate as at 30/6/17	Estimate as at 30/6/18
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
Current Assets							
2,477	Cash and Cash Equivalents	2,512	0	-100	0	0	0
6,574	Receivables	5,354	0	-100	0	0	0
57	Inventories	66	0	-100	0	0	0
501	Other Current Assets	693	0	-100	0	0	0
9,609	Total Current Assets	8,625	0	-100	0	0	0
Non Current Assets							
1,552	Investments	993	0	-100	0	0	0
401,281	Property, Plant and Equipment	439,201	0	-100	0	0	0
143	Intangibles	124	0	-100	0	0	0
135,831	Capital Works in Progress	272,475	0	-100	0	0	0
538,807	Total Non Current Assets	712,793	0	-100	0	0	0
548,416	TOTAL ASSETS	721,418	0	-100	0	0	0
Current Liabilities							
36,169	Payables	20,299	0	-100	0	0	0
395	Finance Leases	456	0	-100	0	0	0
7,112	Employee Benefits	7,443	0	-100	0	0	0
1,415	Other Liabilities	1,608	0	-100	0	0	0
45,091	Total Current Liabilities	29,806	0	-100	0	0	0
Non Current Liabilities							
230	Finance Leases	213	0	-100	0	0	0
811	Employee Benefits	421	0	-100	0	0	0
0	Other	240	0	-100	0	0	0
1,041	Total Non Current Liabilities	874	0	-100	0	0	0
46,132	TOTAL LIABILITIES	30,680	0	-100	0	0	0
502,284	NET ASSETS	690,738	0	-100	0	0	0
REPRESENTED BY FUNDS EMPLOYED							
501,835	Accumulated Funds	423,460	0	-100	0	0	0
449	Reserves	267,278	0	-100	0	0	0
502,284	TOTAL FUNDS EMPLOYED	690,738	0	-100	0	0	0

Table 15: Economic Development Directorate: Statement of Changes in Equity

Budget as at 30/6/14		Est'd Outcome as at 30/6/14	Budget as at 30/6/15	Variance	Estimate as at 30/6/16	Estimate as at 30/6/17	Estimate as at 30/6/18
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
Opening Equity							
366,498	Opening Accumulated Funds	328,417	423,460	29	0	0	0
449	Opening Asset Revaluation Reserve	267,278	267,278	-	0	0	0
366,947	Balance at the Start of the Reporting Period	595,695	690,738	16	0	0	0
Comprehensive Income							
-17,506	Operating Result for the Period	-23,490	2,393	110	0	0	0
-17,506	Total Comprehensive Income	-23,490	2,393	110	0	0	0
0	Transfer to/from Accumulated Funds	0	267,278	#	0	0	0
0	Movement in Asset Revaluation Reserve	0	-267,278	#	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
152,843	Capital Injections	118,533	233	-100	0	0	0
0	Inc/Dec in Net Assets due to Admin Restructure	0	-693,364	#	0	0	0
152,843	Total Transactions Involving Owners Affecting Accumulated Funds	118,533	-693,131	-685	0	0	0
Closing Equity							
501,835	Closing Accumulated Funds	423,460	0	-100	0	0	0
449	Closing Asset Revaluation Reserve	267,278	0	-100	0	0	0
502,284	Balance at the End of the Reporting Period	690,738	0	-100	0	0	0

Table 16: Economic Development Directorate: Cash Flow Statement

2013-14 Budget		2013-14 Est'd Outcome \$'000	2014-15 Budget \$'000	Variance %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
86,082	Cash from Government for Outputs	80,488	4,129	-95	0	0	0
13,798	User Charges	13,844	167	-99	0	0	0
50	Interest Received	50	0	-100	0	0	0
258	Other Receipts	258	0	-100	0	0	0
100,188	Operating Receipts	94,640	4,296	-95	0	0	0
Payments							
20,419	Related to Employees	20,714	1,163	-94	0	0	0
3,128	Related to Superannuation	3,090	135	-96	0	0	0
43,962	Related to Supplies and Services	42,107	445	-99	0	0	0
42	Borrowing Costs	42	0	-100	0	0	0
29,009	Grants and Purchased Services	25,059	150	-99	0	0	0
3,904	Other	3,904	10	-100	0	0	0
100,464	Operating Payments	94,916	1,903	-98	0	0	0
-276	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-276	2,393	967	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
1,186	Purchase of Investments	1,186	0	-100	0	0	0
151,698	Purchase of Property, Plant and Equipment and Capital Works	117,388	233	-100	0	0	0
152,884	Investing Payments	118,574	233	-100	0	0	0
-	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-118,574	-233	100	0	0	0
152,884							
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
152,843	Capital Injections from Government	118,533	233	-100	0	0	0
152,843	Financing Receipts	118,533	233	-100	0	0	0

2013-14 Budget		2013-14 Est'd Outcome \$'000	2014-15 Budget \$'000	Variance %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
	Payments						
109	Repayment of Finance Leases	109	0	-100	0	0	0
0	Payment of Transferred Cash Balances	0	4,905	#	0	0	0
109	Financing Payments	109	4,905	#	0	0	0
152,734	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	118,424	-4,672	-104	0	0	0
-426	NET INCREASE / (DECREASE) IN CASH HELD	-426	-2,512	-490	0	0	0
2,903	CASH AT THE BEGINNING OF REPORTING PERIOD	2,938	2,512	-14	0	0	0
2,477	CASH AT THE END OF REPORTING PERIOD	2,512	0	-100	0	0	0

Notes to the Budget Statements

Variations in the Statements are mainly associated with the Administrative Arrangements effective from 7 July 2014.

Table 17: Economic Development Directorate: Statement of Income and Expenses on behalf of the Territory

2013-14 Budget		2013-14 Est'd Outcome \$'000	2014-15 Budget \$'000	Variance %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
	Revenue						
7,945	Payment for Expenses on Behalf of the Territory	7,945	3,850	-52	0	0	0
123	User Charges - Non ACT Government	123	0	-100	0	0	0
8,068	Total Revenue	8,068	3,850	-52	0	0	0
	Expenses						
118	Supplies and Services	118	0	-100	0	0	0
7,827	Grants and Purchased Services	7,827	3,850	-51	0	0	0
123	Transfer Expenses	123	0	-100	0	0	0
8,068	Total Expenses	8,068	3,850	-52	0	0	0
0	Operating Result	0	0	-	0	0	0
0	Total Comprehensive Income	0	0	-	0	0	0

Table 18: Economic Development Directorate: Statement of Assets and Liabilities on behalf of the Territory

Budget as at 30/6/14		Est'd Outcome as at 30/6/14 \$'000	Budget as at 30/6/15 \$'000	Variance %	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000	Estimate as at 30/6/18 \$'000
	Current Assets						
	Non Current Assets						
2,138	Investments	1,226	0	-100	0	0	0
2,138	Total Non Current Assets	1,226	0	-100	0	0	0
2,138	TOTAL ASSETS	1,226	0	-100	0	0	0
2,138	NET ASSETS	1,226	0	-100	0	0	0
	REPRESENTED BY FUNDS EMPLOYED						
2,138	Accumulated Funds	1,226	0	-100	0	0	0
2,138	TOTAL FUNDS EMPLOYED	1,226	0	-100	0	0	0

Table 19: Economic Development Directorate: Statement of Changes in Equity on behalf of the Territory

Budget as at 30/6/14		Est'd Outcome as at 30/6/14	Budget as at 30/6/15	Variance	Estimate as at 30/6/16	Estimate as at 30/6/17	Estimate as at 30/6/18
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
Opening Equity							
2,138	Opening Accumulated Funds	1,226	1,226	-	0	0	0
2,138	Balance at the Start of the Reporting Period	1,226	1,226	-	0	0	0
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	0	-1,226	#	0	0	0
0	Total Transactions Involving Owners Affecting Accumulated Funds	0	-1,226	#	0	0	0
Closing Equity							
2,138	Closing Accumulated Funds	1,226	0	-100	0	0	0
2,138	Balance at the End of the Reporting Period	1,226	0	-100	0	0	0

Table 20: Economic Development Directorate: Statement of Cash Flows on behalf of the Territory

2013-14 Budget		2013-14 Est'd Outcome \$'000	2014-15 Budget \$'000	Variance %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
7,945	Cash from Government for EBT	7,945	3,850	-52	0	0	0
123	User Charges	123	0	-100	0	0	0
8,068	Operating Receipts	8,068	3,850	-52	0	0	0
Payments							
118	Related to Supplies and Services	118	0	-100	0	0	0
7,827	Grants and Purchased Services	7,827	3,850	-51	0	0	0
123	Territory Receipts to Government	123	0	-100	0	0	0
8,068	Operating Payments	8,068	3,850	-52	0	0	0
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 Territorial Budget Statements

Variances in the Statements are mainly associated with the Administrative Arrangements effective from 7 July 2014.

ENVIRONMENT AND PLANNING DIRECTORATE

Strategic Objectives and Indicators

Strategic Objective 1

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

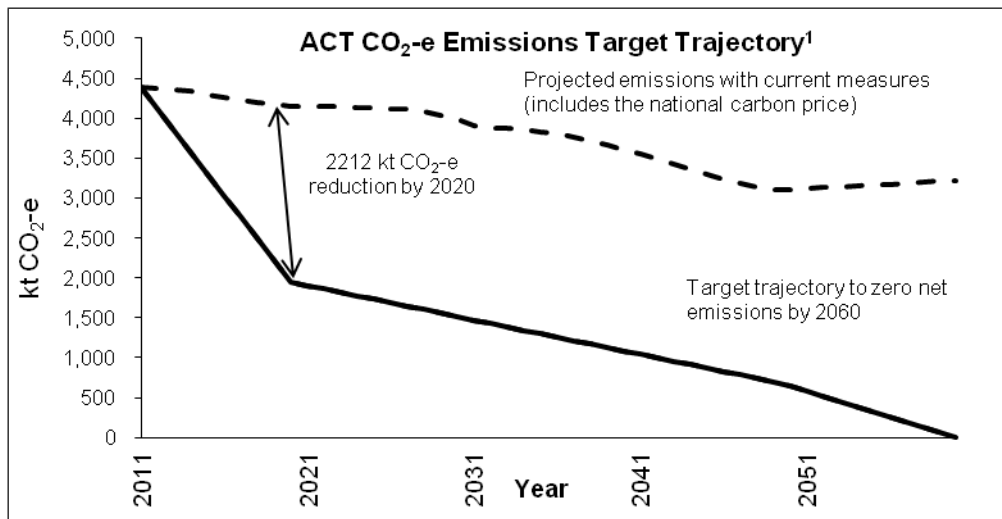
The Government's vision for Canberra is to set the benchmark for Australian cities in carbon neutrality and sustainability. The Directorate works across government, the business sector and the broader community to achieve greenhouse gas emission reductions.

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 the ACT climate change strategy – *AP2* 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 2014-15 where the Directorate will:

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

Strategic Indicator 2.1: Growth in Renewable Energy Generation.

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

Strategic Objective 3

Securing Sustainable Water Resources

The Government will continue to explore and support cost effective ways to reduce demand for drinking water, encourage sustainable water use through demand management and water sensitive urban design and ensure land and water management and construction management are undertaken in such a way as to protect receiving waters – water courses, lakes and the downstream river systems – from pollutants.

The Directorate will work across government, with ACTEW Corporation, industry, technical water experts and researchers, volunteers and the broader community to achieve these goals. The Directorate will:

- undertake extensive monitoring to identify priority catchments for improving water quality in the ACT;
- implement *Striking the Balance* 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;
- 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, and to protect water quality in the Basin; and
- work with the Commonwealth, local and regional stakeholders to deliver the ACT Basin Priority Project.

Strategic Indicator 3.1: Work with the Community on Implementing the Murray Darling Basin Plan.

Strategic Indicator 3.2: Maintaining a 25 per cent reduction in drinking water per capita from 2004 average consumption.

Strategic Indicator 3.3: Deliver on the ACT Basin Priority project against timeline agreed with the Commonwealth.

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 2014-15 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 and implementation of 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 to implement consistent, innovative and best practice approaches to environmental protection and management; and
- support the Ministerial Advisory Committees and 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 more Sustainable Canberra

This objective will be achieved through the implementation of the goals underpinning the *ACT Planning Strategy*, the *Transport for Canberra* and AP2 policies.

In 2014-15 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;
 - begin implementation of 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

- reviewing the Territory Plan as necessary to reflect outcomes of the Gungahlin Strategic Assessment.
- 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 in the Eastern broadacre planning area;
- prepare an implementation strategy for the Molonglo Stage 2 area;
- continue integrated land use and transport planning in Greenfields and Brownfields areas;
- 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:
 - monitoring and evaluating networks and public transport to inform new network planning;
 - developing the Light Rail Network Master Plan;
 - providing technical support to the Capital Metro Agency;
 - finalising the Strategic Cycle Network Plan for Canberra and establish areas for design and upgrade; 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:

- facilitate and manage growth and change within the City through the development assessment framework and management of the leasehold system;
- continue to implement the outcomes of the Minister’s Building Quality Forum, including through the review, amendment and implementation of the *Building Act 2004*;
- complete a review of the *Environment Protection Act 1997* and implement recommendations to improve the operation and effectiveness of the legislation;
- complete and implement a 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;
- ensure compliance with the *Heritage Act 2004* and associated regulations; and
- identify opportunities for better integration of the National Capital Plan and Territory Plan.

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

Output Class 1: Planning

Table 1: Output Class 1: Planning

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost²	85,722	84,878 ^{1,3}
Government Payment for Outputs	71,686	45,274 ¹

Notes:

1. The Directorate previously had one output class called Environment and Sustainable Development. That output has now been split into two outputs being Planning and Environment.
2. Total cost includes depreciation and amortisation of \$1.053 million in 2013-14 and \$0.739 million in 2014-15.
3. Total cost does not include transfer expense of \$3.310 million in 2014-15.

Output 1.1: Construction and Services

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.

Table 2: Output 1.1: Construction and Services¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost²	25,607	23,233
Government Payment for Outputs	18,471	18,700

Notes:

1. This output has been renamed and was previously reported as 'Regulation and Services' in the 2013-14 Budget Papers.
2. Total cost includes waiver and act of grace payments of \$2.6 million in 2013-14. Own source revenue is retained by ESDD to supplement GPO.

Output 1.2: Planning Delivery

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.

Table 3: Output 1.2: Planning Delivery

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	10,883	10,479
Government Payment for Outputs	10,414	10,136

Output 1.3: Strategic Planning

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.

Table 4: Output 1.3: Strategic Planning¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost²	13,539	49,644
Government Payment for Outputs	12,632	14,984

Notes:

1. This output has been renamed and was previously reported as 'Planning Policy' in the 2013-14 Budget Papers.
2. Total cost includes transfer of asset expense of \$0.350 million in 2013-14 and \$34.144 million in 2014-15.

Output 1.4: Heritage

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. The 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.

Table 5: Output 1.4: Heritage

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	1,569	1,522
Government Payment for Outputs	1,494	1,454

Output 1.5: Environment

Help protect the ACT's natural environment through:

- the implementation of programs responding to natural resource management as part of the Commonwealth's *Caring for our Country* program;
- manage, review and implementation of legislation/action plans to help protect native land and species;
- sustainable use of water, including *Striking the Balance*, the ACT's water strategy;
- establish an ACT catchment management governance framework;
- administer the annual funding of the ACT Environment Grants Program; and
- promotion and education of the community regarding the ACT's natural environment.

Table 6: Output 1.5: Environment¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost²	15,816 ³	n/a
Government Payment for Outputs	10,978	n/a

Notes:

1. This output has been transferred to Output 2.1 Environment.
2. Total cost is supplemented by revenue received from the Commonwealth Government.
3. Total cost in 2013-14 includes an asset transfer of \$2.968 million.

Output 1.6: Environment Protection and Water Regulation

Policy development and administration of regulatory activities to protect and enhance the natural and built environment.

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

Table 7: Output 1.6: Environment Protection and Water Regulation¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	4,181	n/a
Government Payment for Outputs	3,964	n/a

Note:

1. This output has been transferred to Output 2.2 Environment Protection and Water Regulation.

Output 1.7: Sustainability and Climate Change

Develop policy, provide advice and deliver programs in relation to:

- ACT climate change strategy and action plan – AP2 including facilitating investment in renewable energy through a Feed-in-Tariff;
- energy efficiency measures, including administration of the ACTSmart and Outreach programs; and
- administration of the ACT's *Carbon Neutral ACT* and *Energy Efficiency (Cost of Living) Improvement Scheme*.

Table 8: Output 1.7: Sustainability and Climate Change^{1,2}

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	14,127	n/a
Government Payment for Outputs	13,733	n/a

Notes:

1. This is a new output. These outputs and associated accountability indicators were previously reported under Output 1.1 Regulation and Services and Output 1.5 Environment Policy for the 2013-14 Budget Papers.
2. This output has been transferred to Output 2.3 Sustainability and Climate Change

Output Class 2: Environment

Table 9: Output Class 2: Environment¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	n/a	29,948 ²
Government Payment for Outputs	n/a	27,913

Notes:

1. Previously reported in Output Class 1.
2. Total cost includes depreciation and amortisation of \$0.348 million in 2014-15.

Output 2.1: Environment

Help protect the ACT's natural environment through:

- the implementation of programs responding to natural resource management as part of the Commonwealth's *Caring for our Country* program;
- manage, review and implementation of legislation/action plans to help protect native land and species;
- sustainable use of water, including *Striking the Balance*, the ACT's water strategy;
- establish an ACT catchment management governance framework;
- administer the annual funding of the ACT Environment Grants Program; and
- promotion and education of the community regarding the ACT's natural environment.

Table 10: Output 2.1: Environment¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	n/a	14,614 ²
Government Payment for Outputs	n/a	13,007 ²

Notes:

1. This output has been transferred from Output 1.5 Environment.
2. Total cost and GPO in 2014-15 includes an additional \$2.160 million in Commonwealth Grants for *Water for the Future*.

Output 2.2: Environment Protection and Water Regulation

Policy development and administration of regulatory activities to protect and enhance the natural and built environment.

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

Table 11: Output 2.2: Environment Protection and Water Regulation¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	n/a	3,881
Government Payment for Outputs	n/a	3,713

Note:

1. This output has been transferred from Output 1.6 Environment Protection and Water Regulation.

Output 2.3: Sustainability and Climate Change

Develop policy, provide advice and deliver programs in relation to:

- ACT climate change strategy and action plan – AP2 including facilitating investment in renewable energy through a Feed-in-Tariff;
- energy efficiency measures, including administration of the ACTSmart and Outreach programs; and
- administration of the ACT's *Carbon Neutral ACT* and *Energy Efficiency (Cost of Living) Improvement Scheme*.

Table 12: Output 2.3: Sustainability and Climate Change¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	n/a	11,453
Government Payment for Outputs	n/a	11,193

Note:

1. This output has been transferred from Output 1.7 Sustainability and Climate Change.

Output EBT: Office of the Commissioner for Sustainability and the Environment

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.

Table 13: Output EBT: Office of the Commissioner for Sustainability and the Environment

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	1,580	1,350
EBT Payment for Outputs	1,580	1,346

Accountability Indicators

Output Class 1: Planning

Output 1.1: Construction and Services

Table 14: Accountability Indicators Output 1.1

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Percentage of audits/investigations undertaken in respect to:			
- building applications lodged	10%	10%	10%
- new electrical installations	100%	95%	100%
- new commercial gas installations	100%	99%	100%
- new sewerage connections	100%	97%	100%
- new photovoltaic installations ¹	100%	91%	100%
b. Formal written complaints made under the <i>Planning and Development Act 2007</i> and the <i>Construction Occupations (Licensing) Act 2004</i> are acknowledged within 10 working days	90%	92%	100%
c. Level of satisfaction with the Directorate's customer services and products ²	80%	80%	n/a
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. Level of satisfaction with the Directorate's customer services in relation to development and building application services ³	n/a	n/a	80%
f. Regulatory and Process Reform ⁴	n/a	n/a	Dec 2014

Notes:

1. 2013-14 estimated outcome is due to the high rate of non-compliance. The non-compliance delays the completion of audits as problems need to be rectified before final approval granted.
2. Indicator discontinued and replaced with indicator (e).
3. New indicator which replaces indicator (c).
4. New indicator. This indicator will measure the Directorate's ability to provide advice to Government on the preferred amendments to the Building Act.

Output 1.2: Planning Delivery

Table 15: Accountability Indicators Output 1.2

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Development application processing times: - average processing time in working days ¹ - median processing time in working days	40 35	50 32	45 30
b. Percentage of development application decisions made within statutory timeframes	75%	69%	75%
c. Percentage of development application appeals resolved by mediation in relation to development proposals ²	35%	77%	35%
d. Percentage of ACT Civil and Administrative Tribunal (ACAT) decisions which uphold the Directorate's original decision	85%	85%	85%
e. Percentage of EIS Scoping documents prepared within statutory timeframes ³	75%	n/a	n/a

Notes:

1. 2013-14 estimated outcome is due to the complexity of several applications submitted.
2. ESDD have been very successful in 2013-14 with resolving appeals through mediation.
3. Indicator discontinued as there has been no requests for EIS scoping documents in the past 3 years.

Output 1.3: Strategic Planning

Table 16: Accountability Indicators Output 1.3

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Achievement of the key actions for 2013-14 as outlined in the Transport for Canberra policy ¹	Jun 2014	Jun 2014	n/a
b. Implement evaluation process of ACT Planning Strategy and report against actions ²	Jun 2014	Jun 2014	n/a
c. Provide the Minister with the Annual Report Card on Transport for Canberra ³	n/a	n/a	Jun 2015
d. Completion and publication of Master Plans ⁴	n/a	n/a	5
e. Number of Planning and Development Forums held during the year to assist in community consultation ⁵	n/a	n/a	6

Notes:

1. Indicator discontinued and replaced with indicator (c)
2. Indicator discontinued
3. New indicator which replaces indicator (a)
4. New indicator
5. New indicator

Output 1.4: Heritage

Table 17: Accountability Indicators Output 1.4

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Finalise legislation arising from the review of the <i>Heritage Act 2004</i> ¹	Oct 2013	Jun 2014	n/a
b. Notification on the legislation register of Heritage Council Decisions within 3 working days of the decision ²	n/a	n/a	100%

Notes:

1. Indicator discontinued. The legislation was presented to the Legislative Assembly in October 2013, however the legislation is still being considered by Government.
2. New indicator

Output 1.5: Environment

Table 18: Accountability Indicators Output 1.5¹

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Acceptance by the Commonwealth Government of the <i>Caring for our Country</i> initiative twice annual performance and financial progress reports ²	2	2	n/a
b. Finalisation of legislation arising from the review of the <i>Nature Conservation Act 1980</i> ³	Dec 2013	Jun 2014	n/a

Notes:

1. This output has been transferred to Output 2.1.
2. Indicator discontinued and replaced with indicator 2.1 (b).
3. Indicator discontinued.

Output 1.6: Environment Protection and Water Regulation

Table 19: Accountability Indicators Output 1.6¹

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
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%	-
b. Prepare and submit National Environment Protection Measure jurisdictional reports to the National Environment Protection Council within agreed timeframe	Sep 2013	Aug 2013	-
c. Assess and prepare a public report on air quality in the ACT annually which is to be published on the Directorate's website	Jun 2014	Jun 2014	-
d. Administer water resources trading entitlements within 20 working days using the stop the clock methodology ²	100%	100%	n/a

Notes:

1. This output has been transferred to Output 2.2.
2. Indicator discontinued.

Output 1.7: Sustainability and Climate Change

Table 20: Accountability Indicators Output 1.7¹

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Report on the progress against targets set out in the ACT Waste Management Strategy ²	Jun 2014	Jun 2014	n/a
b. Oversee the actions of the ACT climate change strategy and action plan - AP2: - publish an annual inventory	Sep 2013	Oct 2013	-
- publish an annual report on emissions targets	Sep 2013	Feb 2014	-
c. Undertake a review of the Solar Auction Process and publish the results ³	Dec 2013	Jun 2014	n/a
d. Publish review of the Plastic Bag Ban ⁴	Dec 2013	Jun 2014	n/a
e. 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	Mar 2014	Mar 2014	-

Notes:

1. This output has been transferred to Output 2.3
2. Indicator discontinued.
3. Indicator discontinued.
4. Indicator discontinued.

Output Class 2: Environment

Output 2.1: Environment

Table 21: Accountability Indicators Output 2.1¹

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Commence public consultation on the review of the management plan for Canberra Nature Park ²	n/a	n/a	Jun 2015
b. Submit twice yearly progress reports to the Commonwealth for the <i>Caring for our Country</i> initiative ³	n/a	n/a	2

Notes:

1. Previous reported as output 1.5
2. New indicator
3. New indicator

Output 2.2: Environment Protection and Water Regulation

Table 22: Accountability Indicators Output 2.2¹

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
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%
b. Prepare and submit National Environment Protection Measure jurisdictional reports to the National Environment Protection Council within agreed timeframe	-	-	Sep 2014
c. Assess and prepare a public report on air quality in the ACT annually which is to be published on the Directorate's website	-	-	Jun 2015
d. Administer licence and entitlement applications under the <i>Water Resources Act 2007</i> within 20 working days ²	n/a	n/a	100%

Notes:

1. Previously reported as Output 1.6
2. New indicator which replaces indicator 1.6 (d).

Output 2.3: Sustainability and Climate Change

Table 23: Accountability Indicators Output 2.3¹

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Oversee the actions of the ACT climate change strategy and action plan - AP2: - publish an annual inventory ² - publish an annual report on emissions targets ³	- - -	- - -	Oct 2014 Jan 2015
b. 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	-	-	Mar 2015
c. Greenhouse Gas Emissions reduced through the Carbon Neutral Fund ⁴	n/a	n/a	8,622 tonnes
d. Number of Households assisted by Outreach ⁵	n/a	n/a	1,000
e. Increase in the number of businesses or offices assisted to improve energy and water efficiency, reduce waste and increase recycling ⁶	n/a	n/a	10%
f. Provide advice to Government on the Auction process for wind energy generation ⁸	n/a	n/a	Jun 2015

Notes:

1. Previously reported as Output 1.7
2. Target date changed to reflect legislative requirements.
3. Target date changed to reflect legislative requirements.
4. New indicator
5. New indicator
6. New indicator
7. New indicator
8. New indicator

Output EBT: Office of the Commissioner for Sustainability and the Environment

Table 24: Accountability Indicators Output EBT

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Report on the uptake of recommendations on the ACT State of the Environment and special reports as part of the annual report	Sep 2013	Sep 2013	Sep 2014
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 2013	Sep 2013	Sep 2014

Financial Statements

Table 25: Environment and Planning Directorate: Operating Statement

2013-14 Budget		2013-14 Est Outcome \$'000	2014-15 Budget \$'000	Variance %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Revenue							
68,992	Government Payment for Outputs	71,686	73,187	2	62,276	61,854	62,809
3,565	User Charges - Non ACT Government	4,386	3,679	-16	3,798	3,881	3,977
507	User Charges - ACT Government	507	528	4	549	549	570
37	Interest	37	37	-	38	38	38
824	Other Revenue	2,183	2,214	1	1,976	1,976	1,976
2,013	Resources Received Free of Charge	2,013	2,025	1	2,038	2,052	2,129
75,938	Total Revenue	80,812	81,670	1	70,675	70,350	71,499
Expenses							
36,857	Employee Expenses	37,653	36,280	-4	35,864	35,669	36,062
6,449	Superannuation Expenses	6,577	6,500	-1	6,554	6,653	6,664
28,494	Supplies and Services	29,896	32,313	8	21,612	20,947	21,719
427	Depreciation and Amortisation	1,053	1,087	3	1,434	1,427	1,427
98	Borrowing Costs	98	101	3	103	106	106
950	Grants and Purchased Services	2,277	1,780	-22	1,420	1,428	1,194
35,013	Other Expenses	8,168	36,455	346	2,368	2,571	2,703
1,779	Transfer Expenses	0	3,310	#	3,341	3,245	3,304
110,067	Total Expenses	85,722	117,826	37	72,696	72,046	73,179
-34,129	Operating Result	-4,910	-36,156	-636	-2,021	-1,696	-1,680

Table 26: Environment and Planning Directorate: Balance Sheet

Budget as at 30/6/14		Est Outcome as at 30/6/14	Budget as at 30/6/15	Variance	Estimate as at 30/6/16	Estimate as at 30/6/17	Estimate as at 30/6/18
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
	Current Assets						
5,258	Cash and Cash Equivalents	5,032	6,725	34	5,713	6,188	6,663
8,627	Receivables	5,645	7,069	25	8,530	10,030	11,530
45	Other Current Assets	38	56	47	74	92	110
13,930	Total Current Assets	10,715	13,850	29	14,317	16,310	18,303
	Non Current Assets						
4,533	Receivables	11,144	11,612	4	11,612	11,612	11,612
2,984	Property, Plant and Equipment	8,706	8,054	-7	7,168	6,556	5,944
1,380	Intangibles	1,597	2,165	36	2,853	2,241	1,629
2,146	Capital Works in Progress	34,427	1,533	-96	500	500	500
11,043	Total Non Current Assets	55,874	23,364	-58	22,133	20,909	19,685
24,973	TOTAL ASSETS	66,589	37,214	-44	36,450	37,219	37,988
	Current Liabilities						
3,028	Payables	3,030	3,128	3	3,226	3,324	3,422
846	Finance Leases	826	860	4	894	928	962
14,813	Employee Benefits	14,307	15,079	5	14,441	15,032	15,625
872	Other Liabilities	470	456	-3	442	428	414
19,559	Total Current Liabilities	18,633	19,523	5	19,003	19,712	20,423
	Non Current Liabilities						
596	Finance Leases	440	406	-8	372	338	304
1,118	Employee Benefits	1,095	1,137	4	1,188	1,245	1,280
88	Other	93	93	-	93	93	93
1,802	Total Non Current Liabilities	1,628	1,636	..	1,653	1,676	1,677
21,361	TOTAL LIABILITIES	20,261	21,159	4	20,656	21,388	22,100
3,612	NET ASSETS	46,328	16,055	-65	15,794	15,831	15,888
	REPRESENTED BY FUNDS EMPLOYED						
3,612	Accumulated Funds	40,027	9,754	-76	9,493	9,530	9,587
0	Reserves	6,301	6,301	-	6,301	6,301	6,301
3,612	TOTAL FUNDS EMPLOYED	46,328	16,055	-65	15,794	15,831	15,888

Table 27: Environment and Planning Directorate: Cash Flow Statement

2013-14 Budget		2013-14 Est Outcome \$'000	2014-15 Budget \$'000	Variance %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
68,992	Cash from Government for Outputs	71,686	73,187	2	62,276	61,854	62,809
4,453	User Charges	3,274	4,588	40	4,728	4,811	4,928
37	Interest Received	37	37	-	38	38	38
2,792	Other Receipts	4,151	4,194	1	3,969	3,983	4,060
76,274	Operating Receipts	79,148	82,006	4	71,011	70,686	71,835
Payments							
36,320	Related to Employees	37,071	35,526	-4	36,511	35,081	35,494
6,355	Related to Superannuation	6,483	6,406	-1	6,460	6,559	6,570
27,392	Related to Supplies and Services	28,794	30,974	8	20,428	19,829	20,597
98	Borrowing Costs	98	101	3	103	106	106
975	Grants and Purchased Services	2,302	1,805	-22	1,445	1,453	1,219
3,149	Other	4,217	3,678	-13	3,735	3,938	4,070
1,779	Territory Receipts to Government	0	3,310	#	3,341	3,245	3,304
76,068	Operating Payments	78,965	81,800	4	72,023	70,211	71,360
206	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	183	206	13	-1,012	475	475
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
6,318	Purchase of Property, Plant and Equipment and Capital Works	9,496	2,514	-74	309	243	247
4,137	Issue of Loan	6,599	1,882	-71	1,451	1,490	1,490
10,455	Investing Payments	16,095	4,396	-73	1,760	1,733	1,737
-10,455	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-16,095	-4,396	73	-1,760	-1,733	-1,737

2013-14 Budget		2013-14 Est Outcome \$'000	2014-15 Budget \$'000	Variance %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
CASH FLOWS FROM FINANCING ACTIVITIES							
	Receipts						
10,455	Capital Injections from Government	16,095	5,883	-63	1,760	1,733	1,737
10,455	Financing Receipts	16,095	5,883	-63	1,760	1,733	1,737
10,455	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	16,095	5,883	-63	1,760	1,733	1,737
206	NET INCREASE/ (DECREASE) IN CASH HELD	183	1,693	825	-1,012	475	475
5,052	CASH AT THE BEGINNING OF REPORTING PERIOD	4,849	5,032	4	6,725	5,713	6,188
5,258	CASH AT THE END OF REPORTING PERIOD	5,032	6,725	34	5,713	6,188	6,663

Table 28: Environment and Planning Directorate: Statement of Changes in Equity

Budget as at 30/6/14		Est Outcome as at 30/6/14	Budget as at 30/6/15	Variance	Estimate as at 30/6/16	Estimate as at 30/6/17	Estimate as at 30/6/18
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
Opening Equity							
27,286	Opening Accumulated Funds	28,842	40,027	39	9,754	9,493	9,530
0	Opening Asset Revaluation Reserve	6,301	6,301	-	6,301	6,301	6,301
27,286	Balance at the Start of the Reporting Period	35,143	46,328	32	16,055	15,794	15,831
Comprehensive Income							
-34,129	Operating Result for the Period	-4,910	-36,156	-636	-2,021	-1,696	-1,680
-34,129	Total Comprehensive Income	-4,910	-36,156	-636	-2,021	-1,696	-1,680
Transactions Involving Owners Affecting Accumulated Funds							
10,455	Capital Injections	16,095	5,883	-63	1,760	1,733	1,737
10,455	Total Transactions Involving Owners Affecting Accumulated Funds	16,095	5,883	-63	1,760	1,733	1,737
Closing Equity							
3,612	Closing Accumulated Funds	40,027	9,754	-76	9,493	9,530	9,587
0	Closing Asset Revaluation Reserve	6,301	6,301	-	6,301	6,301	6,301
3,612	Balance at the End of the Reporting Period	46,328	16,055	-65	15,794	15,831	15,888

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the increase of \$2.694 million in the 2013-14 estimated outcome from the original budget is mainly due to additional funding from the Commonwealth for *Water for the Future* (\$2.090 million) and funding for the new enterprise agreement (\$0.616 million); and
 - the increase of \$1.501 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to additional funding from the Commonwealth for *Water for the Future* (\$2.160 million) and new initiatives (\$0.871 million), partially offset by savings (\$1.325 million).
- other revenue: the increase of \$1.359 million in the 2013-14 estimated outcome from the original budget is due to the receipt of Commonwealth funding for the *Caring for our Country* program.
- employee expenses: the decrease of \$1.373 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to savings initiatives and cessation of projects.
- supplies and services:
 - the increase of \$1.402 million in the 2013-14 estimated outcome from the original budget is mainly due to the additional Commonwealth Grant for *Water for the Future* (\$2.090 million) and the rollover of funding for initiatives to 2013-14 (\$2.082 million), partially offset by the rollover of funding for initiatives from 2013-14 to 2014-15 (\$2.941 million); and
 - the increase of \$2.417 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to additional funding from the Commonwealth for *Water for the Future* (\$2.160 million) and new initiatives (\$0.636 million), partially offset by savings (\$0.528 million).
- grants and purchased services: the increase of \$1.327 million in the 2013-14 estimated outcome from the original budget is mainly due to the receipt of Commonwealth funding for the *Caring for our Country* program.
- other expenses:
 - the decrease of \$26.845 million in the 2013-14 estimated outcome from the original budget is mainly due to the transfer of the stormwater projects to TAMS being moved to 2014-15 (\$32.7 million), partially offset by the transfer of water entitlements (\$2.968 million) and an increase in waiver and act of grace expense (\$2.6 million); and

- the increase of \$28.287 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of stormwater projects to TAMS (\$34.144 million), partially offset by the one-off expenditure of water entitlements (\$2.968 million and waivers and act of grace expense (\$2.6 million).
- transfer expenses:
 - the decrease of \$1.779 million in the 2013-14 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 \$3.310 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to an increase in revenue being returned to the Territory.

Balance Sheet

- cash and cash equivalents: the increase of \$1.693 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the cash requirement of an additional pay period in 2014-15.
- current receivables:
 - the decrease of \$2.982 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on effects of the 2012-13 audited financial results; and
 - the increase of \$1.424 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the uptake by Government agencies of the Carbon Neutral Government loan facility.
- non current receivables: the increase of \$6.611 million in the 2013-14 estimated outcome from the original budget is mainly due to the take up by Government agencies of the Carbon Neutral Government loan facility.
- property, plant and equipment: the increase of \$5.722 million in the 2013-14 estimated outcome from the original budget is mainly due to the revaluation of leasehold assets as at 30 June 2013.
- capital works in progress:
 - the increase of \$32.281 million in the 2013-14 estimated outcome from the original budget is mainly due to delays in the transfer of the stormwater projects; and
 - the decrease of \$32.894 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of stormwater projects to TAMS.

Cash Flow Statement and Statement of Changes in Equity

Variations in the statement are explained above.

Table 29: Environment and Planning Directorate: Statement of Income and Expenses on behalf of the Territory

2013-14 Budget		2013-14 Est Outcome \$'000	2014-15 Budget \$'000	Variance %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
	Revenue						
1,800	Payment for Expenses on Behalf of the Territory	2,324	1,852	-20	1,908	1,960	1,999
65,610	Taxes, Fees and Fines	65,245	66,155	1	70,708	72,235	73,777
43	Interest	43	43	-	45	45	45
3,812	Land Revenue	5,200	3,812	-27	3,964	4,103	4,257
71,265	Total Revenue	72,812	71,862	-1	76,625	78,343	80,078
	Expenses						
671	Employee Expenses	681	697	2	717	731	740
96	Superannuation Expenses	98	100	2	103	107	109
537	Supplies and Services	799	551	-31	586	601	615
2	Borrowing Costs	2	2	-	2	2	2
494	Grants and Purchased Services	744	506	-32	506	519	533
0	Other Expenses	1,000	0	-100	0	0	0
69,465	Transfer Expenses	69,488	70,010	1	74,717	76,383	78,079
71,265	Total Expenses	72,812	71,866	-1	76,631	78,343	80,078
0	Operating Result	0	-4	#	-6	0	0

Table 30: Environment and Planning Directorate: Statement of Assets and Liabilities on behalf of the Territory

Budget as at 30/6/14		Est Outcome as at 30/6/14	Budget as at 30/6/15	Variance	Estimate as at 30/6/16	Estimate as at 30/6/17	Estimate as at 30/6/18
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
	Current Assets						
1,097	Cash and Cash Equivalents	2,720	2,718	..	2,654	2,621	2,588
8,487	Receivables	9,784	10,059	3	10,334	10,609	10,884
9,584	Total Current Assets	12,504	12,777	2	12,988	13,230	13,472
	Non Current Assets						
3,135	Receivables	2,000	2,106	5	2,212	2,318	2,424
78,162	Property, Plant and Equipment	62,242	62,242	-	62,242	62,242	62,242
81,297	Total Non Current Assets	64,242	64,348	..	64,454	64,560	64,666
90,881	TOTAL ASSETS	76,746	77,125	..	77,442	77,790	78,138
	Current Liabilities						
8,773	Payables	9,220	9,447	2	9,674	9,901	10,128
9	Finance Leases	27	27	-	27	27	27
274	Employee Benefits	297	306	3	286	291	296
613	Other Liabilities	1,688	1,693	..	1,698	1,703	1,708
9,669	Total Current Liabilities	11,232	11,473	2	11,685	11,922	12,159
	Non Current Liabilities						
3,144	Payables	3,422	3,533	3	3,644	3,755	3,866
27	Finance Leases	0	0	-	0	0	0
5	Employee Benefits	4	4	-	4	4	4
3,176	Total Non Current Liabilities	3,426	3,537	3	3,648	3,759	3,870
12,845	TOTAL LIABILITIES	14,658	15,010	2	15,333	15,681	16,029
78,036	NET ASSETS	62,088	62,115	..	62,109	62,109	62,109
	REPRESENTED BY FUNDS EMPLOYED						
31,970	Accumulated Funds	31,937	31,964	..	31,958	31,958	31,958
46,066	Reserves	30,151	30,151	-	30,151	30,151	30,151
78,036	TOTAL FUNDS EMPLOYED	62,088	62,115	..	62,109	62,109	62,109

Table 31: Environment and Planning Directorate: Cash Flow Statement on behalf of the Territory

2013-14 Budget		2013-14 Est Outcome	2014-15 Budget	Variance	2015-16 Estimate	2016-17 Estimate	2017-18 Estimate
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
1,800	Cash from Government for EBT	2,324	1,852	-20	1,908	1,960	1,999
65,610	Taxes, Fees and Fines	64,245	66,155	3	70,708	72,235	73,777
43	Interest Received	43	43	-	45	45	45
3,984	Other Receipts	5,372	3,984	-26	4,136	4,275	4,429
71,437	Operating Receipts	71,984	72,034	..	76,797	78,515	80,250
Payments							
671	Related to Employees	681	693	2	741	731	740
96	Related to Superannuation	98	100	2	104	107	109
737	Related to Supplies and Services	999	751	-25	786	801	815
2	Borrowing Costs	2	2	-	2	2	2
494	Grants and Purchased Services	744	506	-32	506	519	533
5	Other	5	5	-	5	5	5
69,465	Territory Receipts to Government	69,488	70,010	1	74,717	76,383	78,079
71,470	Operating Payments	72,017	72,067	..	76,861	78,548	80,283
-33	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-33	-33	-	-64	-33	-33
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
0	Capital Injections from Government	0	31	#	0	0	0
0	Financing Receipts	0	31	#	0	0	0
0	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	0	31	#	0	0	0

2013-14 Budget		2013-14 Est Outcome \$'000	2014-15 Budget \$'000	Variance %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
-33	NET INCREASE / (DECREASE) IN CASH HELD	-33	-2	94	-64	-33	-33
1,130	CASH AT THE BEGINNING OF REPORTING PERIOD	2,753	2,720	-1	2,718	2,654	2,621
1,097	CASH AT THE END OF REPORTING PERIOD	2,720	2,718	..	2,654	2,621	2,588

Table 32: Environment and Planning Directorate: Statement of Changes in Equity on behalf of the Territory

Budget at 30/6/14		Est Outcome as at 30/6/14	Budget at 30/6/15	Variance	Estimate at 30/6/16	Estimate at 30/6/17	Estimate at 30/6/18
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
Opening Equity							
31,970	Opening Accumulated Funds	31,937	31,937	-	31,964	31,958	31,958
46,066	Opening Asset Revaluation Reserve	30,151	30,151	-	30,151	30,151	30,151
78,036	Balance at the Start of the Reporting Period	62,088	62,088	-	62,115	62,109	62,109
Comprehensive Income							
0	Operating Result for the Period	0	-4	#	-6	0	0
0	Total Comprehensive Income	0	-4	#	-6	0	0
Transactions Involving Owners Affecting Accumulated Funds							
0	Capital Injections	0	31	#	0	0	0
0	Total Transactions Involving Owners Affecting Accumulated Funds	0	31	#	0	0	0
Closing Equity							
31,970	Closing Accumulated Funds	31,937	31,964	..	31,958	31,958	31,958
46,066	Closing Asset Revaluation Reserve	30,151	30,151	-	30,151	30,151	30,151
78,036	Balance at the End of the Reporting Period	62,088	62,115	..	62,109	62,109	62,109

Notes to the Territorial Budget Statements

Statement of Income and Expenses on Behalf of the Territory

- land revenue: the increase of \$1.388 million in the 2013-14 estimated outcome from the 2013-14 original budget and the decrease of \$1.388 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the receipt of one-off land rent payouts in 2013-14.
- other expenses: the increase of \$1.0 million in the 2013-14 estimated outcome from the 2013-14 original budget and the decrease of \$1.0 million in the 2014-15 Budget from the 2013-14 estimated outcome is due to the one-off waiver expenses in 2013-14.

Statement of Assets and Liabilities on Behalf of the Territory

- cash and cash equivalents: the increase of \$1.623 million in the 2013-14 estimated outcome from the 2013-14 original budget is due to the flow-on effects of the 2012-13 audited financial results.
- current receivables: the increase of \$1.297 million in the 2013-14 estimated outcome from the 2013-14 original budget is due to the flow-on effects of the 2012-13 audited financial results.
- non current receivables: the decrease of \$1.135 million in the 2013-14 estimated outcome from the 2013-14 original budget is due to the flow-on effects of the 2012-13 audited financial results.
- property, plant and equipment: the decrease of \$15.920 million in the 2013-14 estimated outcome from the 2013-14 original budget is due to the revaluation of land as at 30 June 2013.
- other liabilities: the increase of \$1.075 million in the 2013-14 estimated outcome from the 2013-14 original budget is due to the flow-on effects of the 2012-13 audited financial results.
- reserves: the decrease of \$15.915 million in the 2013-14 estimated outcome from the 2013-14 original budget is due to the revaluation of land as at 30 June 2013.

Cash Flow Statement on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Changes in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.

Table 33: Planning Operating Statement

2013-14 Budget	2013-14 Est Outcome \$'000	2014-15 Budget \$'000	Variance %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Revenue						
0 Government Payment for Outputs	0	45,274	5	40,492	40,438	41,020
0 User Charges – Non ACT Government	0	3,679	-16	3,798	3,881	3,977
0 User Charges - ACT Government	0	56	30	68	68	81
0 Other Revenue	0	517	4	537	537	537
0 Resources Received Free of Charge	0	1,014	1	1,022	1,030	1,077
0 Total Revenue	0	50,540	3	45,917	45,954	46,692
Expenses						
0 Employee Expenses	0	24,987	-4	24,732	24,746	24,980
0 Superannuation Expenses	0	4,475	-1	4,506	4,577	4,584
0 Supplies and Services	0	19,857	11	13,349	12,999	13,469
0 Depreciation and Amortisation	0	745	9	1,105	1,101	1,101
0 Borrowing Costs	0	74	3	75	77	77
0 Grants and Purchased Services	0	286	4	110	110	110
0 Other Expenses	0	34,144	#	0	0	0
0 Transfer Expenses	0	3,310	#	3,341	3,245	3,304
0 Total Ordinary Expenses	0	87,878	70	47,218	46,855	47,625
0 Operating Result	0	-37,338	#	-1,301	-901	-933

Table 34: Environment Operating Statement

2013-14 Budget	2013-14 Est Outcome \$'000	2014-15 Budget \$'000	Variance %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Revenue						
0 Government Payment for Outputs	0	27,913	-3	21,784	21,416	21,789
0 User Charges – ACT Government	0	472	2	481	481	489
0 Interest	0	37	-	38	38	38
0 Other Revenue	0	1,697	1	1,439	1,439	1,439
0 Resources Received Free of Charge	0	1,011	..	1,016	1,022	1,052
0 Total Revenue	0	31,130	-2	24,758	24,396	24,807
Expenses						
0 Employee Expenses	0	11,293	-4	11,132	10,923	11,082
0 Superannuation Expenses	0	2,025	-1	2,048	2,076	2,080
0 Supplies and Services	0	12,456	4	8,263	7,948	8,250
0 Depreciation and Amortisation	0	342	-7	329	326	326
0 Borrowing Costs	0	27	4	28	29	29
0 Grants and Purchased Services	0	1,494	-25	1,310	1,318	1,084
0 Other Expenses	0	2,311	-60	2,368	2,571	2,703
0 Total Ordinary Expenses	0	29,948	-12	25,478	25,191	25,554
0 Operating Result	0	1,182	157	-720	-795	-747

TERRITORY AND MUNICIPAL SERVICES DIRECTORATE

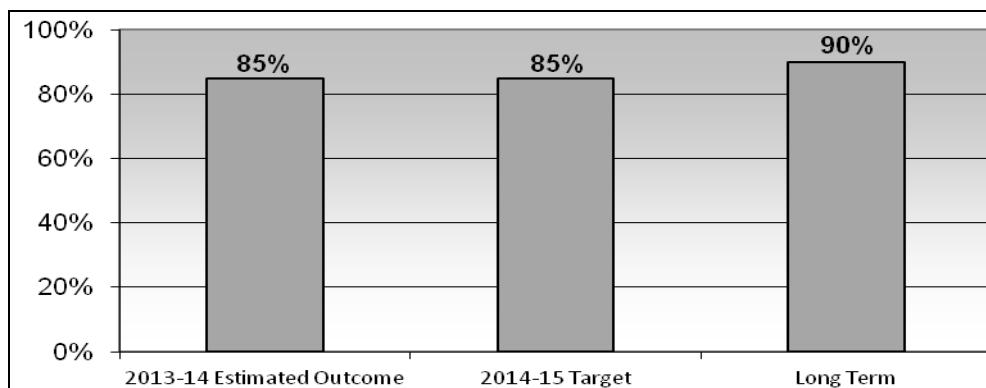
Strategic Objectives and Indicators

Strategic Objective 1

Deliver High-Quality Services

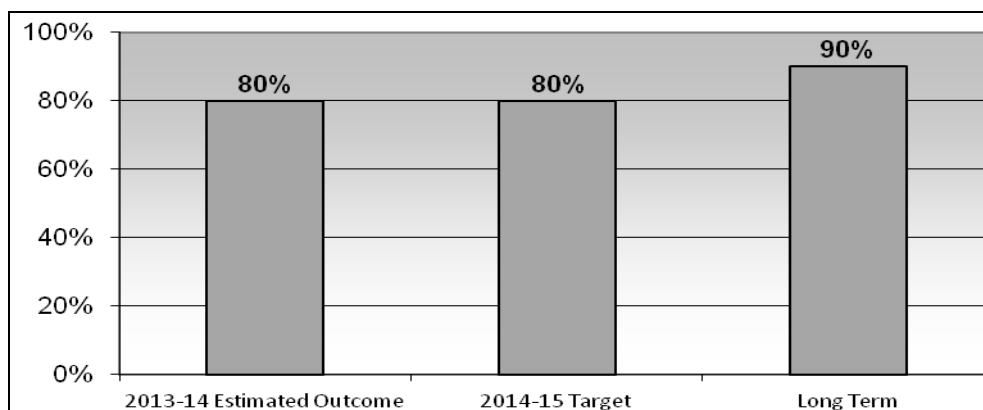
The Canberra Plan: Towards our Second Century articulates the Government's priorities through seven strategic themes, one of which refers to the delivery of high quality services. One of the Directorate's objectives is to ensure that services are consistently of high quality, timely, effective and cost 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.

Figure 1: 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 services, Canberra Connect, infrastructure services (including roads, community paths, traffic lights, street signs), waste collection, ACTION services, parks and reserves.

Figure 2: Strategic Indicator 1.2: Satisfaction with Community Engagement Continues to Demonstrate Improvement



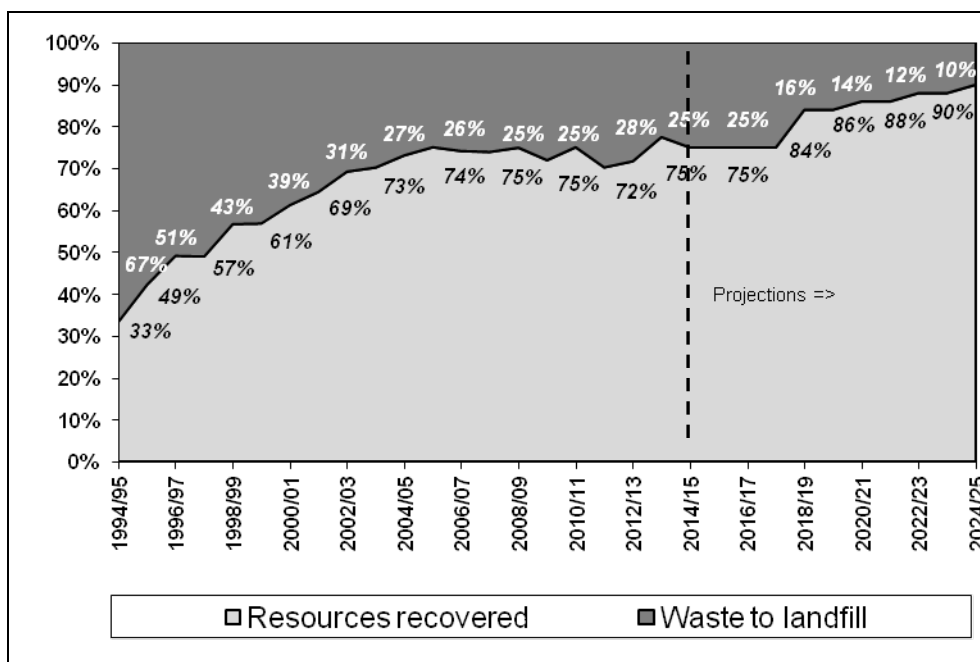
The Directorate undertakes a wide range of community engagement activities including public meetings, forums, online and hardcopy surveys, telephone surveys, discussion groups, focus groups, seminars and workshops utilising local and social media. This indicator will be measured through a range of community engagement activities undertaken, as well as through overall satisfaction with the community engagement process for those participating members of the public. Satisfaction level will be measured through a feedback process that is integrated into major consultation activities.

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.

Figure 3: Strategic Indicator 2.1: Reduction in Waste Going to Landfill as a Proportion Recovered from the Waste Stream



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 an Advanced Waste Treatment facility (expected to come on line in 2018-19) and the ACTSmart business recycling initiative jointly coordinated with the Environment and Sustainable Development Directorate will continue to reduce the proportion of waste going to landfill, helping the ACT to achieve its target of 90% resource recovery by 2024-25.

Output Classes

Output Class 1: Territory and Municipal Services

Table 1: Output Class 1: Territory and Municipal Services

	2013-14 Est. Outcome \$'000	2014-15 Budget \$'000
Total Cost^{1,2}	481,103	490,598
Government Payment for Outputs	311,073	329,386

Notes:

1. Total cost includes depreciation and amortisation of \$136.329 million in 2013-14 and \$143.251 million in 2014-15.
2. Total cost varies from the total cost of all outputs due to the effect of internal eliminations.

Output 1.1: Information Services

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 Libraries ACT's branches, home library service, the ACT Virtual Library and the Heritage Library.

Table 2: Output 1.1: Information Services

	2013-14 Est. Outcome \$'000	2014-15 Budget \$'000
Total Cost¹	38,127	37,881
Government Payment for Outputs	30,527	30,854

Note:

1. Total cost includes depreciation and amortisation of \$3.079 million in 2013-14 and \$2.659 million in 2014-15.

Output 1.2: Roads and Sustainable Transport

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.

Table 3: Output 1.2: Roads and Sustainable Transport

	2013-14 Est. Outcome \$'000	2014-15 Budget \$'000
Total Cost¹	309,903	319,671
Government Payment for Outputs	178,313	193,047

Note:

1. Total cost includes depreciation and amortisation of \$122.086 million in 2013-14 and \$126.225 million in 2014-15.

Output 1.3: Waste and Recycling

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.

Table 4: Output 1.3: Waste and Recycling

	2013-14 Est. Outcome \$'000	2014-15 Budget \$'000
Total Cost¹	30,752	33,116
Government Payment for Outputs	22,881	24,600

Note:

1. Total cost includes depreciation and amortisation of \$2.045 million in 2013-14 and \$2.033 million in 2014-15.

Output 1.4: Land Management

Planning and management of the ACT's parks, reserves, 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 and the urban forest; fire management; and pest and weed control. This output also includes management of the National Arboretum Canberra and the Yarralumla Nursery.

Table 5: Output 1.4: Land Management

	2013-14 Est. Outcome \$'000	2014-15 Budget \$'000
Total Cost^{1,2}	94,292	93,474
Government Payment for Outputs	71,941	73,702

Notes:

1. Total cost includes depreciation and amortisation of \$9.105 million in 2013-14 and \$10.706 million in 2014-15.
2. 2014-14 Budget includes the Yarralumla Nursery transferred from Output 2.1 Government Services.

Output 1.5: Regulatory Services

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 protection.

Table 6: Output 1.5: Regulatory Services

	2013-14 Est. Outcome \$'000	2014-15 Budget \$'000
Total Cost¹	8,029	7,778
Government Payment for Outputs	7,411	7,183

Note:

1. Total cost includes depreciation and amortisation of \$0.014 million in 2013-14 and \$0.009 million in 2014-15.

Output 1.6: Capital Linen Service

Capital Linen Service provides a managed linen service to a range of customers including public and private hospitals, health and aged care providers, hotels, restaurants, major tourist attractions, educational institutions and emergency services.

Table 7: Output 1.6: Capital Linen Service

	2013-14 Est. Outcome \$'000	2014-15 Budget \$'000
Total Cost^{1,2}	0	13,386
Government Payment for Outputs	0	0

Notes:

1. Total cost includes depreciation and amortisation of \$1.632 million in 2014-15.
2. 2014-15 Budget has been transferred from Output 2.1 Government Services.

Output Class 2: Enterprise Services

Table 8: Output Class 2: Enterprise Services

	2013-14 Est. Outcome \$'000	2014-15 Budget \$'000
Total Cost^{1,2}	96,323	0
Government Payment for Outputs	1,513	0

Notes:

1. Total cost includes depreciation and amortisation of \$11.042 million in 2013-14.
2. 2014-15 Budget items have been transferred as detailed below.

Output 2.1: Government Services

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 Service and ACT Property Group.

Table 9: Output 2.1 : Government Services

	2013-14 Est. Outcome \$'000	2014-15 Budget \$'000
Total Cost^{1,2}	96,323	0
Government Payment for Outputs	1,513	0

Notes:

1. Total cost includes depreciation and amortisation of \$11.042 million in 2013-14.
2. 2014-15 Budget items have been transferred as detailed below:
 - Capital Linen Service to new Output 1.6 Capital Linen Service
 - Yarralumla Nursery to Output 1.4 Land Management
 - Property to Chief Minister, Treasury and Economic Development Directorate.

Accountability Indicators

Output Class 1: Territory and Municipal Services

Output 1.1: Information Services

Table 10: Accountability Indicators Output 1.1

	2013-14 Targets	2013-14 Est. Outcome	2014-15 Targets
ACT Library Services			
a. Library visits per capita ¹	5.5	5.5	5.5
b. Items borrowed per capita ¹	8.7	8.2	8.7
c. Percentage of population who are registered library members ²	57%	57%	57%
d. Customer satisfaction with library services ³	90%	90%	90%
e. Direct cost of public library services per capita ¹	\$35.50	\$35.50	\$35.50
f. Percentage of library collection purchased in previous 5 years	60%	60%	60%
g. Number of ACT publications or items added to the heritage collection	12,000	12,000	12,000
Canberra Connect			
h. Customer volume - number of customer interactions with Canberra Connect ⁴	7.6 million	7.3 million	7.3 million
i. Service accessibility - percentage of attempted customer interactions successfully undertaken ⁴	98%	98%	98%
j. Percentage of customers satisfied with ease of transacting with Canberra Connect ⁵	90%	90%	90%
k. Customer satisfaction with Canberra Connect services	90%	90%	90%
l. Average direct cost per customer interaction ⁶	\$1.79	\$1.80	\$1.77

Notes:

1. 2014-15 target is based on a population of 389,000.
2. 2014-15 target is based on a population of 389,000 with 57 per cent of the population representing 221,700 library members.
3. The survey includes public libraries only and does not include the Virtual and Heritage Libraries.
4. 2014-15 target represents 450,000 shopfront transactions, 715,000 contact centre transactions and 6,150,000 web transactions. An interaction represents all transactions including web transactions, over the counter at shopfronts and phone calls to the call centre. The reduction from 2013-14 is mainly due to reduced shopfront transactions as a result of changes to arrangements for vehicle registration labels.
5. Satisfaction is measured from responses to an annual survey of customers regarding their interaction with the Canberra Connect channels.
6. 2014-15 target represents 450,000 shopfront transactions at \$12.00 (this represents a reduction in cost and volume from 2013-14 and is mainly driven by changed arrangements for vehicle registration labels), 715,000 contact centre transactions at \$6.71 (this represents an increase in calls from 2013-14, being handled with the same resources which reduces the cost per transaction) and 6,150,000 web transactions at \$0.44 (this represents a reduction in volume and increased cost per transaction from 2013-14, mainly driven by the increased use of non-ACT Government websites and Apps).

Output 1.2: Roads and Sustainable Transport

Table 11: Accountability Indicators Output 1.2

	2013-14 Targets	2013-14 Est. Outcome	2014-15 Targets
Infrastructure			
a. Annual percentage of territorial roads resurfaced ^{1,2}	5%	4%	5%
b. Annual percentage of municipal roads resurfaced ²	4%	3%	4%
c. Percentage of customers satisfied with the public road network	>70%	>70%	>70%
d. Percentage of territorial roads in good condition ¹	>86%	>86%	>86%
e. Percentage of bridges that meet SM1600 standard on the B Double Network ³	>75%	>75%	>75%
Sustainable Transport			
f. Increase in length (km) of on-road cycle lanes ⁴	25	25	25
g. Increase in length (km) of community paths ⁵	35	30	35
h. Customer satisfaction with access to cycle and walking paths	85%	85%	85%

Notes:

1. Territorial roads are sealed major roads that have the principal function of an avenue for movements linking town centres and suburbs. Territorial roads are defined as NAASRA (National Association of Australian State Road Authorities) Class 1,2,3 and 6.
2. 2013-14 estimated outcome is below budget due to cost pressures on the maintenance budget as a result of increased streetlight power costs and increased costs of resurfacing materials.
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 in the network that meets 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. 2013-14 estimated outcome is below target due to less than expected completion of new developments.

Output 1.3: Waste and Recycling

Table 12: Accountability Indicators Output 1.3

	2013-14 Targets	2013-14 Est. Outcome	2014-15 Targets
a. Annual tonnes of waste to landfill per head of population ^{1,2}	0.8	0.57	0.65
b. Annual total resource recovery tonnage per head of population ³	1.7	1.7	1.85
c. Percentage of material recovered from the total waste stream ⁴	77.5%	75.0%	75.0%
d. Percentage of customers satisfied with waste collection services ⁵	> 90%	>80%	>90%
e. Contract cost of landfill waste per tonne ^{6,9}	\$12.50	\$15.37	\$15.50
f. Annual cost of domestic kerbside waste collection services per head of population ^{7,8,9}	\$17.65	\$20.15	\$21.50
g. Annual cost of domestic kerbside recycling collection services per head of population ^{7,8,9}	\$10.17	\$11.61	\$12.50

Notes:

1. 2014-15 target is based on an ACT population of 389,000 and Queanbeyan population of 44,000. 2014-15 target represents 0.26 household domestic waste, 0.08 construction and demolition and 0.31 relating to commercial and industrial waste.
2. 2013-14 estimated outcome is lower than the original target due primarily to lower than projected commercial/industrial and construction/demolition waste sent to landfill.
3. 2014-15 target is based on an ACT population of 389,000 and Queanbeyan population of 44,000. 2014-15 target reflects an increase in the recovery rate.
4. 2013-14 target anticipated new resource recovery infrastructure that was proposed by the private sector. The new facilities are now not expected to proceed, so the 2014-15 target has been reduced.
5. Reduction in 2013-14 estimated outcome is due to initial problems associated with the transition to a new service provider.
6. 2013-14 estimated outcome reflects a reduction in waste to landfill. The price paid for landfill operations is capped. Consequently, any reduction in waste to landfill has the effect of increasing the price paid per tonne.
7. 2014-15 target is based on an ACT population of 389,000.
8. The increased cost per head of population is due to price increases and a more reliable measurement of actual costs.
9. Costs are increasing as a result of higher vehicle and labour costs associated with the operation of the Mugga Lane south east extension as well as increased fuel costs.

Output 1.4: Land Management

Table 13: Accountability Indicators Output 1.4

	2013-14 Targets	2013-14 Est. Outcome	2014-15 Targets
a. Customer satisfaction with the management of Nature Parks (Tidbinbilla Nature Reserve and Namadgi) ¹	90%	97%	n/a
b. Customer satisfaction with the management of protected areas (Tidbinbilla Nature Reserve, Namadgi National Park and Canberra Nature Park) ¹	n/a	n/a	90%
c. Implement activities identified under the Bushfire Operational Plan (BOP) ²	100%	100%	n/a
d. Implement fuel management activities - grazing - as identified under the approved Bushfire Operational Plan (BOP) ³	n/a	n/a	100%
e. Implement fuel management activities - physical removal - as identified under the approved Bushfire Operational Plan (BOP) ³	n/a	n/a	100%
f. Implement fuel management activities - slashing - as identified under the approved Bushfire Operational Plan (BOP) ³	n/a	n/a	100%
g. Implement fuel management activities - burning - as identified under the approved Bushfire Operational Plan (BOP) ³	n/a	n/a	100%
h. Implement access activities - as identified under the approved Bushfire Operational Plan (BOP) ³	n/a	n/a	100%
i. Customer satisfaction with the management of Town and District Parks	90%	90%	90%
j. Customer satisfaction with the maintenance of street trees	70%	70%	70%
k. Customer satisfaction with children's play equipment being well maintained	90%	90%	90%
l. Customer satisfaction with the general look and feel of local suburban shopping centres	75%	75%	75%
m. The level of visitor satisfaction at the National Arboretum Canberra	85%	85%	85%
n. Plant spoilage within industry standard ⁴	<10%	<10%	<10%

Notes:

- Existing indicator (a) discontinued and replaced with (b) to include Canberra Nature Park.
- Existing indicator (c) discontinued and replaced with (d) to (h) to provide greater clarity of the elements involved in the Bushfire Operational Plan.
- The TAMS Bushfire Operational Plan (BOP) is an annual works plan legally required under the *Emergencies Act 2004*, for all TAMS fuel management activities and is aimed at mitigating the adverse impact of unplanned fires.
- Existing indicator transferred from the former Output 2.1 Government Services.

Output 1.5: Regulatory Services

Table 14: Accountability Indicators Output 1.5

	2013-14 Targets	2013-14 Est. Outcome	2014-15 Targets
a. Numbers of dogs processed by the Domestic Animal Shelter ¹	1,400	1,300	1,300
b. Percentage of saleable stray and abandoned dogs re-homed ²	95%	87%	90%
c. Remove abandoned vehicles on unleased land within nine calendar days ³	100%	96%	100%
d. Respond to complaints of public safety issues within 2 days ⁴	100%	96%	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%	95%	85%
g. Respond to developers submissions within adopted timeframes ⁶	85%	95%	85%
h. Streamline regulatory processes for applications for outdoor dining on public unleased land ⁷	n/a	n/a	100%

Notes:

1. The 2013-14 estimated outcome and the 2014-15 target reflects improved owner behaviour which means fewer dogs are being processed through Domestic Animal Services.
2. The 2013-14 estimated outcome is below target and 2014-15 target is reduced, due to changes in the classification of dogs processed by Domestic Animal Shelter.
3. Commences from date of notification.
4. Issues include line of sight, overhanging foliage, obstructions on nature strip and signs that pose immediate safety hazard.
5. Agreed timeframe is 15 working days.
6. Adopted timeframe is 20 working days.
7. The 2014-15 target encompasses new process maps as well as external and internal guidelines for medium complexity (category (b)) applications for outdoor dining under the *Public Unleased Land Act 2013*.

Output 1.6: Capital Linen Service

This is a new output to facilitate the transfer of Capital Linen Service from the former Output 2.1 Government Services.

Table 15: Accountability Indicators Output 1.6

	2013-14 Targets	2013-14 Est. Outcome	2014-15 Targets
a. Total tonnes of laundry delivered ¹	5,300	5,400	5,450
b. Retain certification of Quality Management System Standard AS/NZS ISO 9001:2008	100%	100%	100%

Note:

1. The increase reflects new growth in the delivery of linen to the health and accommodation sectors.

Output Class 2: Enterprise Services

This output class has been discontinued.

Output 2.1: Government Services

Table 16: Accountability Indicators Output 2.1

	2013-14 Targets	2013-14 Est. Outcome	2014-15 Targets
Capital Linen Service			
a. Total tonnes of laundry delivered ¹	5,300	5,400	-
b. Retain certification of Quality Management System Standard AS/NZS ISO 9001:2008 ¹	100%	100%	-
Yarralumla Nursery			
c. Plant spoilage within industry standard ²	<10%	<10%	-
Property			
d. Use of Renewable Energy ³	5%	5%	-
e. Occupancy rate for properties designated for use by non government tenants. ³	96%	95%	-

Notes:

1. These indicators have been transferred to the new Output 1.6 Capital Linen Service. Targets for 2014-15 are included under Output 1.6.
2. This indicator has been transferred to Output 1.4 Land Management. The target for 2014-15 is included under that output.
3. These indicators have been transferred to the Chief Minister, Treasury and Economic Development Directorate.

Financial Statements

Table 17: Territory and Municipal Services Directorate: Operating Statement

2013-14 Budget \$'000		2013-14 Est. Out. \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
	Revenue						
315,968	Government Payment for Outputs	312,586	329,386	5	302,608	302,750	311,289
4,394	Taxes, Fees and Fines	4,394	4,443	1	4,455	4,481	4,515
22,277	User Charges - Non ACT Government	22,277	4,411	-80	4,651	4,701	4,736
81,508	User Charges - ACT Government	81,778	6,987	-91	7,973	9,005	9,689
741	Other Revenue	3,591	748	-79	751	755	759
703	Resources Received Free of Charge	703	729	4	750	768	777
425,591	Total Revenue	425,329	346,704	-18	321,188	322,460	331,765
	Gains						
167,276	Other Gains	99,735	142,679	43	113,767	123,767	123,767
167,276	Total Gains	99,735	142,679	43	113,767	123,767	123,767
592,867	Total Income	525,064	489,383	-7	434,955	446,227	455,532
	Expenses						
79,608	Employee Expenses	80,891	72,303	-11	72,854	73,973	74,491
11,450	Superannuation Expenses	11,673	11,351	-3	11,638	11,990	12,175
229,640	Supplies and Services	226,988	164,213	-28	153,659	150,101	156,955
147,371	Depreciation and Amortisation	147,371	143,251	-3	145,604	146,025	146,217
559	Borrowing Costs	559	400	-28	419	441	471
1,309	Cost of Goods Sold	1,261	1,297	3	1,338	1,378	1,418
91,824	Grants and Purchased Services	92,852	97,172	5	81,119	83,622	84,875
646	Other Expenses	15,831	611	-96	621	621	627
562,407	Total Expenses	577,426	490,598	-15	467,252	468,151	477,229
30,460	Operating Result	-52,362	-1,215	98	-32,297	-21,924	-21,697
	Other Comprehensive Income						
	<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>						
0	Post-Audit Adjustments	-132	0	100	0	0	0
0	Inc/Dec in Asset Revaluation Reserve Surpluses	0	-112,215	#	0	0	0
0	Total Other Comprehensive Income	-132	-112,215	#	0	0	0
30,460	Total Comprehensive Income	-52,494	-113,430	-116	-32,297	-21,924	-21,697

Table 18: Territory and Municipal Services Directorate: Balance Sheet

Budget as at 30/6/14 \$'000		Est. Out. as at 30/6/14 \$'000	Budget as at 30/6/15 \$'000	Var %	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000	Estimate as at 30/6/18 \$'000
	Current Assets						
22,844	Cash and Cash Equivalents	18,880	15,996	-15	17,823	23,694	26,824
16,993	Receivables	15,868	11,236	-29	11,765	12,244	12,734
2,413	Inventories	2,139	2,205	3	2,356	2,507	2,658
576	Assets Held for Sale	448	427	-5	407	387	367
2,253	Other Current Assets	2,363	88	-96	108	128	148
45,079	Total Current Assets	39,698	29,952	-25	32,459	38,960	42,731
	Non Current Assets						
3,176	Receivables	0	0	-	0	0	0
9,260,003	Property, Plant and Equipment	9,274,130	8,951,352	-3	9,234,876	9,239,477	9,243,886
10,564	Intangibles	11,091	10,551	-5	8,963	7,376	5,788
345,854	Capital Works in Progress	228,443	344,289	51	120,662	124,184	123,437
28,429	Other Non-Current Assets	26,099	26,099	-	26,099	26,099	26,099
9,648,026	Total Non Current Assets	9,539,763	9,332,291	-2	9,390,600	9,397,136	9,399,210
9,693,105	TOTAL ASSETS	9,579,461	9,362,243	-2	9,423,059	9,436,096	9,441,941
	Current Liabilities						
31,239	Payables	39,357	32,787	-17	32,741	32,696	30,840
2,781	Finance Leases	3,042	2,458	-19	2,135	1,812	1,389
29,019	Employee Benefits	28,795	26,655	-7	24,464	24,660	24,847
4,072	Other Liabilities	2,529	1,585	-37	1,505	2,150	2,150
67,111	Total Current Liabilities	73,723	63,485	-14	60,845	61,318	59,226
	Non Current Liabilities						
2,857	Finance Leases	2,709	1,386	-49	914	442	70
1,378	Employee Benefits	2,047	1,851	-10	1,832	1,819	1,771
14,442	Other Non-Current Provisions	8,570	8,570	-	8,570	8,570	8,570
28,128	Other	19,121	329	-98	893	1,537	1,531
46,805	Total Non Current Liabilities	32,447	12,136	-63	12,209	12,368	11,942
113,916	TOTAL LIABILITIES	106,170	75,621	-29	73,054	73,686	71,168
9,579,189	NET ASSETS	9,473,291	9,286,622	-2	9,350,005	9,362,410	9,370,773
	REPRESENTED BY FUNDS EMPLOYED						
5,953,392	Accumulated Funds	5,840,299	5,765,845	-1	5,829,228	5,841,633	5,849,996
3,625,797	Reserves	3,632,992	3,520,777	-3	3,520,777	3,520,777	3,520,777
9,579,189	TOTAL FUNDS EMPLOYED	9,473,291	9,286,622	-2	9,350,005	9,362,410	9,370,773

Table 19: Territory and Municipal Services Directorate: Cash Flow Statement

2013-14 Budget \$'000		2013-14 Est. Out. \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
237,251	Cash from Government for Outputs	217,999	230,425	6	219,526	217,165	224,456
78,717	Cash from Government - CSO Payments	94,587	98,961	5	83,082	85,585	86,833
4,706	Taxes, Fees and Fines	4,394	4,443	1	4,455	4,481	4,515
102,979	User Charges	106,795	11,684	-89	12,284	13,440	14,147
25,842	Other Receipts	25,275	25,201	..	25,204	25,208	25,208
449,495	Operating Receipts	449,050	370,714	-17	344,551	345,879	355,159
Payments							
77,512	Related to Employees	78,699	70,008	-11	73,164	71,901	72,461
11,677	Related to Superannuation	11,660	11,338	-3	11,625	11,977	12,162
221,554	Related to Supplies and Services	219,319	159,380	-27	146,532	142,990	151,695
91,823	Grants and Purchased Services	92,851	96,961	4	81,119	83,622	84,876
29,511	Other	29,103	28,920	-1	28,071	27,305	28,622
432,077	Operating Payments	431,632	366,607	-15	340,511	337,795	349,816
17,418	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	17,418	4,107	-76	4,040	8,084	5,343
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
197,308	Purchase of Property, Plant and Equipment and Capital Works	198,448	188,894	-5	96,977	35,626	31,357
5,816	Purchase of Land and Intangibles	8,092	423	-95	0	0	0
16,763	Capital Payments to Government Agencies	14,044	16,239	16	15,364	12,438	0
219,887	Investing Payments	220,584	205,556	-7	112,341	48,064	31,357
-219,887	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-220,584	-205,556	7	-112,341	-48,064	-31,357
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
218,117	Capital Injections from Government	218,814	207,145	-5	111,044	46,767	30,060
218,117	Financing Receipts	218,814	207,145	-5	111,044	46,767	30,060
Payments							
12,442	Dividends to Government	12,442	0	-100	0	0	0
470	Repayment of Borrowings	470	0	-100	0	0	0
1,225	Repayment of Finance Leases	1,225	916	-25	916	916	916
0	Transferred Cash Balances	0	7,664	#	0	0	0
14,137	Financing Payments	14,137	8,580	-39	916	916	916

2013-14 Budget \$'000		2013-14 Est. Out. \$'000	2014-15 Budget \$'000	Var %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
203,980	NET CASH INFLOW/(OUTFLOW)	204,677	198,565	-3	110,128	45,851	29,144
	FROM FINANCING ACTIVITIES						
1,511	NET INCREASE/(DECREASE) IN CASH HELD	1,511	-2,884	-291	1,827	5,871	3,130
21,333	CASH AT THE BEGINNING OF REPORTING PERIOD	17,369	18,880	9	15,996	17,823	23,694
22,844	CASH AT THE END OF REPORTING PERIOD	18,880	15,996	-15	17,823	23,694	26,824

Table 20: Territory and Municipal Services Directorate: Statement of Changes in Equity

Budget as at 30/6/14 \$'000		Est. Out. as at 30/6/14 \$'000	Budget as at 30/6/15 \$'000	Var. %	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000	Estimate as at 30/6/18 \$'000
Opening Equity							
5,734,020	Opening Accumulated Funds	5,700,465	5,840,299	2	5,765,845	5,829,228	5,841,633
3,625,797	Opening Asset Revaluation Reserve	3,632,992	3,632,992	-	3,520,777	3,520,777	3,520,777
9,359,817	Balance at the Start of the Reporting Period	9,333,457	9,473,291	1	9,286,622	9,350,005	9,362,410
Comprehensive Income							
0	Post-Audit Adjustments	-132	0	100	0	0	0
30,460	Operating Result for the Period	-52,362	-1,215	98	-32,297	-21,924	-21,697
0	Inc/Dec in Asset Revaluation Reserves	0	-112,215	#	0	0	0
30,460	Total Comprehensive Income	-52,494	-113,430	-116	-32,297	-21,924	-21,697
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
201,354	Capital Injections	204,770	190,906	-7	95,680	34,329	30,060
0	Inc/Dec in Net Assets due to Admin Restructure	0	-264,145	#	0	0	0
-12,442	Dividend Approved	-12,442	0	100	0	0	0
188,912	Total Transactions Involving Owners Affecting Accumulated Funds	192,328	-73,239	-138	95,680	34,329	30,060
Closing Equity							
5,953,392	Closing Accumulated Funds	5,840,299	5,765,845	-1	5,829,228	5,841,633	5,849,996
3,625,797	Closing Asset Revaluation Reserve	3,632,992	3,520,777	-3	3,520,777	3,520,777	3,520,777
9,579,189	Balance at the End of the Reporting Period	9,473,291	9,286,622	-2	9,350,005	9,362,410	9,370,773

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs
 - the decrease of \$3.382 million in the 2013-14 estimated outcome from the original budget is mainly due to reprofiling of the Constitution Avenue Upgrade project (-\$6.5 million) and other reprofiling (\$0.514 million) offset by funding for wage increases (\$2.334 million) and rollovers from 2012-13 (\$1.382 million).
 - the increase of \$16.8 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to new initiatives (\$21.255 million), funding for wage and price increases (\$6.428 million) and the upgrade of Constitution Avenue (\$7.425 million) offset by completion of prior year initiatives (-\$15.074 million), savings initiatives (-\$1.430 million) and the transfer of ACT Property Group to CMTEDD (-\$0.890 million).
- user charges – Non-ACT Government and ACT Government: the decreases reflect the transfer of ACT Property Group to CMTEDD.
- other revenue: the increase of \$2.850 million in the 2013-14 estimated outcome from the original budget is mainly due to insurance recoveries from the ACT Insurance Authority as a result of extreme weather events, and minor damage claims.
- other gains: the fluctuations between 2013-14, 2014-15 and the out years reflect the anticipated transfer of infrastructure assets from the Land Development Agency and private developers associated with land development, and the timing of the transfer of infrastructure associated with the Integrated Urban Water Program from the Environment and Sustainable Development Directorate.
- employee expenses:
 - the increase of \$1.283 million in the 2013-14 estimated outcome from the original budget is mainly due to the new Enterprise Agreement for clerical staff that came into effect from 1 July 2013.
 - the decrease of \$8.588 million 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of ACT Property Group to CMTEDD.
- supplies and services:
 - the decrease of \$2.652 million in the 2013-14 estimated outcome from the original budget is mainly due to the reprofiling of the Constitution Avenue Upgrade project (-\$6.5 million), offset by expenses associated with extreme weather events and minor damage claims (\$2.850 million) and rollovers from 2012-13 (\$1.382 million).

- the decrease of \$62.775 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of ACT Property Group to CMTEDD offset by new initiatives (\$13.101 million), funding for price increases (\$3.612 million) and the upgrade of Constitution Avenue (\$7.425 million).
- grants and purchased services:
 - the increase of \$1.028 million in the 2013-14 estimated outcome from the original budget is mainly due to the new Enterprise Agreement for clerical staff that came into effect from 1 July 2013.
 - the increase of \$4.320 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to new initiatives (\$7.360 million), offset by the completion of prior year initiatives.
- other expenses: the increase of \$15.185 million in the 2013-14 estimated outcome from the original budget and the decrease of \$15.2 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to expenses associated with completed capital works projects.

Balance Sheet

- cash and equivalents:
 - the decrease of \$3.964 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on effects of the 2012-13 audited financial results.
 - the decrease of \$2.884 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of ACT Property Group to CMTEDD, partially offset by cash being held to meet the additional pay period in 2015-16 (\$2.886 million).
- current and non current receivables:
 - the decrease of \$4.301 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on effects of the 2012-13 audited financial results.
 - the decrease of \$4.632 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of ACT Property Group to CMTEDD.
- other current assets: the decrease of \$2.275 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of ACT Property Group to CMTEDD.

- property, plant and equipment:
 - the increase of \$14.127 million in the 2013-14 estimated from the original budget is mainly due to the flow-on effects of the 2012-13 audited financial results (\$15 million), and the expected capitalising of completed major projects (\$67 million), offset by delays in the expected transfer of new assets from the Land Development Agency, private developers and the Environment and Sustainable Development Directorate (-\$67 million).
 - the decrease of \$323 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of ACT Property Group to CMTEDD.
 - capital works in progress
 - the decrease of \$117.411 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on effects of the 2012-13 financial results (-\$31 million), and the expected completion of major projects (-\$82 million).
 - the increase of \$115.846 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to new initiatives (\$22 million) and the continuation of existing projects (\$102 million), offset by the transfer of ACT Property Group to CMTEDD.
 - other non current assets: the decrease of \$2.330 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on effects of the 2012-13 audited financial results.
 - current payables:
 - the increase of \$8.118 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on effects of the 2012-13 audited financial results.
 - the decrease of \$6.570 million in the 2013-14 estimated outcome from the original budget is mainly due to the transfer of ACT Property Group to CMTEDD.
 - current and non-current finance leases: the decrease of \$1.9 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of ACT Property Group to CMTEDD.
- current and non-current employee entitlements: the decrease of \$2.336 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of ACT Property Group to CMTEDD.
- other current liabilities:
 - the decrease of \$1.543 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on effects of the 2012-13 audited financial results
 - the decrease of \$0.944 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to the transfer of ACT Property Group to CMTEDD.

- other non current provisions: the decrease of \$5.872 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on effects of the 2012-13 audited financial results (-\$2.287 million) and also reflects the completion of restoration works at the West Belconnen landfill site (-\$3.585 million).
- other non current liabilities: the decrease of \$9.007 million in the 2013-14 estimated outcome from the original budget is mainly due to the flow-on effects of the 2012-13 audited financial results.

Cash Flow Statement

Variations in the statement are explained in the notes above.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Table 21: Territory and Municipal Services Operating Statement

2013-14 Budget		2013-14 Est. Outcome \$'000	2014-15 Budget \$'000	Var. %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Income							
Revenue							
314,553	Government Payment for Outputs	311,073	329,386	6	302,608	302,750	311,289
4,394	Taxes, Fees and Fines	4,394	4,443	1	4,455	4,481	4,515
1,420	User Charges – Non ACT Government	1,420	4,411	211	4,651	4,701	4,736
6,182	User Charges – ACT Government	7,642	6,987	-9	7,973	9,005	9,689
741	Other Revenue	3,591	748	-79	751	755	759
703	Resources Received Free of Charge	703	729	4	750	768	777
327,993	Total Revenue	328,823	346,704	5	321,188	322,460	331,765
Gains							
167,276	Other Gains	99,735	142,679	43	113,767	123,767	123,767
167,276	Total Gains	99,735	142,679	43	113,767	123,767	123,767
495,269	Total Income	428,558	489,383	14	434,955	446,227	455,532
Expenses							
64,679	Employee Expenses	67,504	72,303	7	72,854	73,973	74,491
9,511	Superannuation Expenses	9,734	11,351	17	11,638	11,990	12,175
165,648	Supplies and Services	158,285	164,213	4	153,659	150,101	156,955
132,904	Depreciation and Amortisation	136,329	143,251	5	145,604	146,025	146,217
559	Borrowing Costs	495	400	-19	419	441	471
570	Cost of Goods Sold	513	1,297	153	1,338	1,378	1,418
91,824	Grants and Purchased Services	92,852	97,172	5	81,119	83,622	84,875
536	Other Expenses	15,391	611	-96	621	621	627
466,231	Total Ordinary Expenses	481,103	490,598	2	467,252	468,151	477,229
29,038	Operating Result	-52,545	-1,215	98	32,297	-21,924	-21,697

Table 22: Enterprise Services Operating Statement

2013-14 Budget \$'000		2013-14 Est. Out. \$'000	2014-15 Budget \$'000	Var. %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Income							
Revenue							
1,415	Government Payment for Outputs	1,513	0	-100	0	0	0
20,857	User Charges – Non ACT Government	20,857	0	-100	0	0	0
75,326	User Charges – ACT Government	74,136	0	-100	0	0	0
97,598	Total Revenue	96,506	0	-100	0	0	0
Expenses							
14,929	Employee Expenses	13,387	0	-100	0	0	0
1,939	Superannuation Expenses	1,939	0	-100	0	0	0
63,992	Supplies and Services	68,703	0	-100	0	0	0
14,467	Depreciation and Amortisation	11,042	0	-100	0	0	0
0	Borrowing Costs	64	0	-100	0	0	0
739	Cost of Goods Sold	748	0	-100	0	0	0
110	Other Expenses	440	0	-100	0	0	0
96,176	Total Ordinary Expenses	96,323	0	-100	0	0	0
1,422	Operating Result	183	0	-100	0	0	0

Notes to the Output Class Statements

Significant variations are as follows:

Territory and Municipal Services Total Government Payment for Outputs

- the decrease of \$3.480 million in the 2013-14 estimated outcome from the original budget is mainly due to reprofiling of the Constitution Avenue Upgrade project (-\$6.5 million) offset by funding for wage increases (\$2.334 million) and rollovers from 2012-13 (\$1.082 million).
- the increase of \$18.313 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to new initiatives (\$21.255 million), funding for wage and price increases (\$6.420 million), the upgrade of Constitution Avenue (\$7.425 million) and the transfer of the Yarralumla Nursery from Output Class 2 (\$0.583 million), offset by completion of prior year initiatives (-\$15.074 million) and savings initiatives (-\$1.430 million).

Territory and Municipal Services Total Ordinary Expenses

- the increase of \$14.872 million in the 2013-14 estimated outcome from the original budget is mainly due to expenses associated with completed capital works.
- the increase of \$9.495 million in the 2014-15 Budget from the 2013-14 estimated outcome is mainly due to new initiatives (\$21.255 million), funding for wage and price increases (\$6.420 million), the upgrade of Constitution Avenue (\$7.425 million), increased depreciation (\$3.425 million) and the transfer of the Yarralumla Nursery and Capital Linen Service from Output Class 2, offset by the completion of prior year initiatives (-\$15.174 million), savings initiatives (-\$1.430 million) and decreased expenses associated with completed capital works.

Enterprise Services Operating Statement

- Output Class 2 has been discontinued.